

Barron County 2021 Adopted Budget

Mission Statement

To enhance life by providing services in a fiscally progressive manner through leadership, collaboration and innovation, that is responsive to all Barron County citizens.



Vision Statement

*A sustainable,
vibrant community*

**As Approved By The
Barron County Board of Supervisors
November 2, 2020**

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***Barron County
2021 Budget Process Timeline***

Event	Date	Responsible Party
1 Adopt Budget Guidelines	May 18	County Board
2 Deliver Budget Worksheets to Departments	July 10	Finance Director
3 Administrator Meets with Department Heads	July 13 - Aug 7	Administrator/Dept Heads/Finance Director
4 Budget Request Deadline	Aug 7	Department Heads/Finance Director
5 Preliminary Budget Presentation to Executive Committee	Sept 2	Administrator/Executive
6 Preliminary Budget Presentation to County Board	Sept 14	Administrator/County Board
7 Executive Committee Recommendation to County Board	Oct 7	Administrator/Executive
8 Publish Budget Publication Per Statute 59.60	Oct 12	Finance Director
9 County Board Meeting	Oct 19	Administrator/County Board
10 Public Hearing***	Nov 2 - 6:00 pm	County Board
11 Adoption of 2020 Budget	Nov 10 - 9:00 am	County Board

******The County Board may adopt the 2021 Budget after the close of the Public Hearing during the November 2nd County Board meeting.***

Barron County Fund Structure

General Fund Departments

100-01 County Board
 100-02 Courts/Clerk of Court/Probate
 100-04 Administration
 100-04 Economic Dev Appropriation
 100-05 Medical Examiner
 100-06 County Clerk
 100-07 Technology
 100-08 Treasurer
 100-09 District Attorney
 100-10 Register of Deeds
 100-12 Land Services
 100-14 Maintenance
 100-15 Parks & Recreation
 100-15 Forestry
 100-16 Sheriff
 100-16 Emergency Management
 100-20 Veteran's Service Office
 100-23 Library Appropriations
 100-24 Appropriations
 100-25 Extension
 100-26 Housing Authority
 100-28 UW Barron County Campus
 100-31 Corporation Counsel

101 Contingency
 301 Sick/Vacation Liability

Special Revenue Funds

201 Jail Assessments
 202 Barron County Sales Tax
 204 Maintenance of Dams
 206 CDBG Loan #1 1982
 208 CDBG Loan #2 2000
 210 Recycling Project
 211 Dept of Health & Human Services
 213 Child Support Agency
 216 ADRC
 220 Fleet Vehicles
 221 Recreation Deputy
 222 Animal Control Deputy
 231 Commission on Aging
 240 Wildlife Habitat
 241 State Aid Forestry
 242 State Aid Snowmobile Trails
 243 Forestry Projects
 244 State Aid Atv Trails
 801 Dog Licenses
 802 WI Fund Sanitary Systems
 803 Wildlife Damage

Debt Service Funds

302 Spillman Software - Sheriff
 303 State Trust Fund - WTE
 305 Honeywell HVAC Upgrades - Campus
 307 Justice Center Refunding Bonds - 2010B
 308 Justice Center Refunding Bonds - 2010C
 309 Justice Center Refinancing - 2020A
 310 Electrical Generation Bonds - 2010A

Capital Projects Fund

404 Capital Improvement - CICOP
 405 Highway Facility Construction Fund

Proprietary Funds

701 Highway - Internal Service Fund
 703 Waste to Energy - Enterprise Fund
 705 Self-Funded Health Insurance Fund

Fiduciary Funds

808 DA Restitution
 810 Juvenile Restitution
 811 Treasurer's Agency Fund
 812 Payroll
 813 Property Tax
 814 NR-135 Surety Bonds
 815 Unclaimed Funds
 816 Timber Sale Performance Bonds
 817 Cell Tower Surety

Barron County 2020 Glossary of Budget Terms

Appropriation

An authorization by the County Board permitting officials to incur obligations against and make expenditures of resources for specific purposes. Appropriations are generally made for a fixed amount and are granted for a one-year period.

Adopted Budget

The budget approved by the County Board in November for the following fiscal year beginning January 1.

Balanced Budget

A financial plan in which operating (ongoing) expenditures or expenses do not exceed operating (ongoing) revenues over the long term. This means that fund balance may temporarily fund operating expenditures or expenses only if there is the certainty that subsequently received revenues will replenish the fund balance.

Bonds

A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

Budget

A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given fiscal year. It specifies the type and level of county services to be provided, while limiting, through the appropriation process, the amount of money that can be spent. The adopted budget determines the property tax levy. Budgets are adopted for the following fiscal year but can be modified through County Board or Executive Committee action.

Capital Improvement Capital Outlay Plan (CICOP)

A short-range plan, usually 5 years, which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan. Reviewed and updated annually, the plan assists in budgeting and financing decisions. Most funding for capital improvements comes from tax levy.

Capital Projects Fund

Fund to account for the purchase or construction of major capital projects which are not financed by proprietary funds.

Carry Over Funds

Funds budgeted but unexpended during a budget year for a specific project that are brought forward into the next year. Carry Over Funds are approved by the County Administrator.

CDBG

Community Development Block Grant

Contingency Fund

A fund used to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

Debt

An amount owed to an organization for money borrowed. Common types are promissory notes or bonds.

Debt Service

Payment of interest, principal, and related costs to holders of a government's debt instruments.

Debt Service Fund

Fund for accumulation of and the payment of general long-term debt principal and interest.

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed primarily through user charges; or where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy management control, accountability, or other purposes. The Barron County Incinerator is an enterprise fund.

Equalized Property Valuation

The State of Wisconsin's estimate of the current market value of property. Equalized value is used to apportion property tax levies in each taxation district.

Expenditure

The use of a financial resource for current operating expenses, debt service or a capital project.

Fiscal Year

Twelve month period to which the annual operating budget applies. Barron County uses a January 1 to December 31 calendar year as its fiscal year.

Fund

A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The difference between fund assets and fund liabilities.

- * **Nonspendable**-Amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact.
- * **Restricted**-Amounts are restricted by external parties or laws/regulations of other governments or restricted by law through constitutional provisions or enabling legislation.
- * **Committed**-Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
- * **Assigned**-Amounts constrained by the government's intent to be used for specific purposes that are neither restricted nor committed.
- * **Unassigned**-A residual classification for the General Fund. The total fund balance less amounts categorized as nonspendable, restricted, committed, or assigned.

General Fund

The General Operating Fund of the County used to account for all financial transactions except those required to be accounted for in another fund.

General Fund Balance Applied

Financing method which reduces both the General Fund balance and the tax levy required by applying General Fund resources to offset expenses within a given budget year.

Indirect Cost Allocation Plan

A methodology that allocates the allowable costs of central service departments to grantee departments or programs. Its purpose is to determine the full cost of a program to maximize federal reimbursements. Central services departments are those that generally provide services to other county departments such as Finance, Maintenance, and IT. Grantee departments are those that provide services directly to the public.

Intergovernmental Revenues

A category of revenue that represents funds received from other governmental units for services provided by the county.

Internal Service Fund

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county, or to other governmental units, on a cost-reimbursement basis. The Highway Department is an Internal Service Fund.

Mill Rate

The amount of taxes levied for each \$1,000 (mill) of equalized property valuation. For example, a tax levy budget of \$2.5 million with a property tax base of \$1 billion (equalized value of all taxable property) would generate a levy rate of \$2.50 per \$1,000 of equalized value. On a house valued at \$100,000, the property tax would equal \$250 ($\$100 \times \2.50).

Non-Departmental

A grouping of revenues and expenditures that is not under the direction of any county department.

Operating Expense

General term for expenses incurred for all the activities of the organization

Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. Essential for sound financial management.

Other Financing Sources

Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Other Financing Uses

Funds used for operating transfers out. Such amounts are classified separately from expenditures.

Proprietary Funds

The category of funds used to account for ongoing activities similar to those also found in the private sector. Includes Enterprise and Internal Service Funds.

Revenue

Income earned from services performed or merchandise sold (as distinct from support or contributed income).

Shared Revenue

Distribution of state funds to municipalities and counties of unrestricted aid. Its policy goals are property tax relief and equalization of revenue raising ability among local governments.

Special Revenue Fund

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

Tax Levy

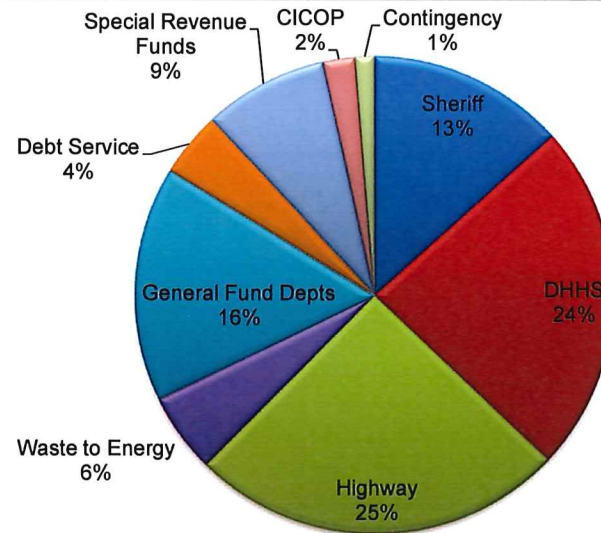
The total amount to be raised by general property taxes for the purposes stated in the budget to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

TID

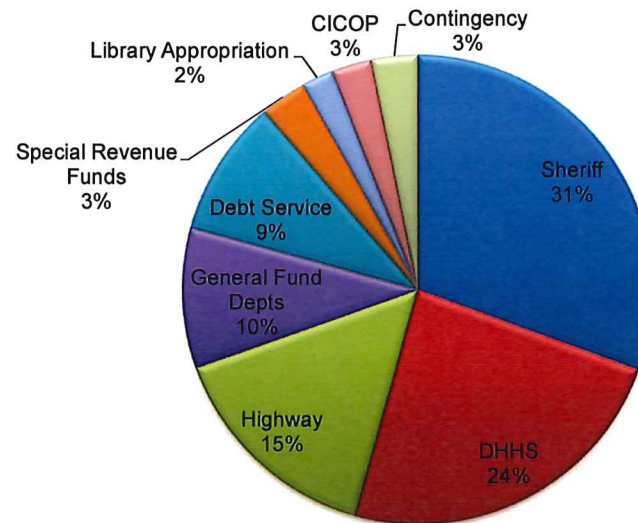
Tax Incremental District refers to a geographic area established by resolution of a local legislative body according to the provisions of Chapter 66.86 of the Wisconsin Statutes. This section of the statutes, referred to as the "Tax Increment Law" provides a means for financing improvements through the increase in the equalized value of the district. Because taxes on this incremental increase in value are dedicated to paying improvements, general property taxes are not apportioned to the incremental increase.

2021 Budget at a Glance

Department	Proposed Budget
Sheriff	\$ 8,970,170
DHHS	\$ 15,944,408
Highway	\$ 17,022,202
Waste to Energy	\$ 3,618,828
General Fund Depts	\$ 10,685,007
Debt Service	\$ 2,927,626
Special Revenue Funds	\$ 5,679,877
CICOP	\$ 1,463,300
Contingency	\$ 863,000
	<u>\$ 67,174,418</u>



Department	Tax Levy
Sheriff	\$ 8,314,033
DHHS	\$ 6,463,320
Highway	\$ 4,151,490
General Fund Depts	\$ 2,630,913
Debt Service	\$ 2,567,626
Special Revenue Funds	\$ 861,428
Library Appropriation	\$ 602,151
CICOP	\$ 750,000
Contingency	\$ 863,000
Less Sales Tax/Fund Bal	\$ (5,004,000)
	<u>\$ 22,199,961</u>



Barron County
2021 Comparative Statement of County Tax Rates and Levies

Levy Year	Budget Year	Net New Construction	Equalized Valuation (Reduced by TID)	County Tax Levy	County Mill Rate	Levy % Increase	General Fund F/B Applied	Applied Sales Tax
2006	2007	2.77%	\$ 3,609,267,600	\$ 15,448,538	\$ 4.33	3.38%	\$ 231,023	\$ 3,301,471
2007	2008	2.56%	\$ 3,876,173,100	\$ 16,066,715	\$ 4.19	4.00%	\$ 30,508	\$ 3,450,000
2008	2009	1.95%	\$ 3,870,708,200	\$ 16,497,625	\$ 4.31	2.68%	\$ -	\$ 3,530,000
2009	2010	0.76%	\$ 3,838,832,400	\$ 16,889,289	\$ 4.45	2.37%	\$ 375,381	\$ 3,390,000
2010	2011	0.70%	\$ 3,622,128,900	\$ 17,227,317	\$ 4.81	2.00%	\$ 330,460	\$ 3,124,000
2011	2012	0.76%	\$ 3,621,055,800	\$ 17,571,099	\$ 4.92	2.00%	\$ 1,234,000	\$ 3,026,000
2012	2013	0.92%	\$ 3,515,905,200	\$ 17,747,703	\$ 5.27	1.01%	\$ 115,000	\$ 3,235,000
2013	2014	2.28%	\$ 3,515,102,200	\$ 18,152,552	\$ 5.23	2.28%	\$ 230,000	\$ 3,600,000
2014	2015	0.94%	\$ 3,660,418,400	\$ 19,174,143	\$ 5.29	5.63%	\$ -	\$ 3,885,000
2015	2016	2.25%	\$ 3,777,126,100	\$ 19,569,260	\$ 5.24	2.06%	\$ 450,500	\$ 4,417,600
2016	2017	1.38%	\$ 3,903,167,200	\$ 20,210,095	\$ 5.24	3.27%	\$ 500,000	\$ 4,625,000
2017	2018	1.49%	\$ 4,024,616,900	\$ 20,916,813	\$ 5.25	3.50%	\$ 638,000	\$ 4,500,000
2018	2019	1.26%	\$ 4,210,936,100	\$ 21,315,394	\$ 5.12	1.91%	\$ 650,000	\$ 4,481,000
2019	2020	1.20%	\$ 4,404,065,500	\$ 21,955,284	\$ 5.05	3.00%	\$ 650,000	\$ 4,631,600
2020	2021	0.93%	\$ 4,607,493,600	\$ 22,199,961	\$ 4.87	1.11%	\$ 284,000	\$ 4,720,000

SUMMARY OF 2021 PROPOSED BUDGET FOR BARRON COUNTY

Pursuant to Sec. 65.90 of the Wisconsin Statutes, notice is hereby given that a public hearing on the proposed 2021 Budget for Barron County will be held in the Veteran's Memorial Auditorium, at the Government Center at 335 E Monroe Ave, Barron Wisconsin at 6:00 pm on Monday, November 2, 2020. A detailed account of the proposed budget may be viewed at the Barron County Dept of Administration Monday-Friday 8:00 am to 4:00 pm.

The following is a summary of the proposed budget for all fund types of the County.

GENERAL FUND	2020 Budgeted	2021 Proposed	% Change
EXPENDITURES AND OTHER SOURCES:			
General Government	\$ 7,327,297	\$ 7,453,209	
Public Safety	\$ 8,453,178	\$ 8,721,630	
Health & Human Services	\$ 219,404	\$ 258,013	
Culture, Recreation & Education	\$ 1,383,998	\$ 1,320,369	
Conservation & Development	\$ 1,292,427	\$ 1,317,865	
Transfers to Debt Service Fund	\$ 379,665	\$ 335,000	
Contingencies	\$ 824,066	\$ 863,000	
B1 Charitable & Penal Chgs from State	\$ -	\$ 51	
TOTAL EXPENDITURES & OTHER USES	\$ 19,880,035	\$ 20,269,137	1.96%
REVENUES AND OTHER SOURCES:			
Property Tax Levy	\$ 6,440,769	\$ 7,246,957	
Other Taxes	\$ 580,620	\$ 474,120	
Intergovernmental	\$ 3,480,422	\$ 3,699,914	
Licenses & Permits	\$ 285,000	\$ 300,000	
Fines, Forfeits & Penalties	\$ 133,200	\$ 133,200	
Public Charges for Services	\$ 1,221,970	\$ 1,368,198	
Miscellaneous	\$ 1,265,671	\$ 804,301	
Uses of Available Funds:			
Sales Tax Applied-Current	\$ 3,700,000	\$ 3,700,000	
Sales Tax Applied-Prior Year	\$ 931,600	\$ 1,020,000	
Out of County Prisoner Rev - Prior Yr	\$ 479,665	\$ 435,000	
Fund Balance Applied to 2019 Budget	\$ 650,000	\$ 284,000	
Use of Assigned Fund Balance	\$ 711,118	\$ 803,447	
Total Revenues & Other Sources	\$ 19,880,035	\$ 20,269,137	1.96%
Estimated Fund Balance December 31:	2019 Actual	2020 Projected	
Committed/Assigned/Nonspendable	\$ 9,631,629	\$ 10,373,486	
Unassigned	\$ 9,704,941	\$ 7,463,194	
Total Fund Balance 12/31	\$ 19,336,570	\$ 17,836,680	

ALL GOVERNMENTAL FUNDS COMBINED	Estimated Fund Balance 1/1/2021	Total Revenues & Other Sources	Total Expenditures & Other Uses	Estimated Fund Balance 12/31/2021	2021 Property Tax Levy	2020 Property Tax Levy
General Fund	\$ 17,836,680	\$ 20,269,137	\$ 20,269,137	\$ 17,836,680	\$ 7,246,957	\$ 6,460,769
Special Revenue Funds	\$ 5,387,391	\$ 21,873,325	\$ 21,873,325	\$ 5,387,391	\$ 7,483,888	\$ 7,936,079
Debt Service	\$ 15,123	\$ 2,927,626	\$ 2,927,626	\$ 15,123	\$ 2,567,626	\$ 2,676,537
Capital Projects	\$ 1,365,819	\$ 750,000	\$ 1,463,300	\$ 652,519	\$ 750,000	\$ 729,000
Internal Service Funds	\$ 14,066,711	\$ 15,522,202	\$ 17,022,202	\$ 12,566,711	\$ 4,151,490	\$ 4,152,899
Enterprise Fund	\$ 1,127,922	\$ 3,756,975	\$ 3,618,828	\$ 1,266,069	\$ -	\$ -
	<u>\$ 39,799,646</u>	<u>\$ 65,099,265</u>	<u>\$ 67,174,418</u>	<u>\$ 37,724,493</u>	<u>\$ 22,199,961</u>	<u>\$ 21,955,284</u>

	2019 Budget	2020 Budget	2021 Proposed	Percentage Change
Valuation	\$ 4,210,936,100	\$ 4,404,065,500	\$ 4,607,493,600	4.62%
County Tax Levy	\$ 21,315,394	\$ 21,955,284	\$ 22,199,961	1.11%
Mill Rate (Taxes per \$1,000 Valuation)				
Debt Service	\$ 0.64	\$ 0.61	\$ 0.56	-8.69%
Library Service	\$ 0.19	\$ 0.21	\$ 0.18	-16.19%
Operating	\$ 4.29	\$ 4.23	\$ 4.14	-2.20%
Total	<u>\$ 5.12</u>	<u>\$ 5.05</u>	<u>\$ 4.87</u>	

****RECYCLING SPECIAL CHARGE:**

\$24.00

\$28.00

\$30.00

**All Municipalities except Town & City of Rice Lake & Village of New Auburn - Improved Parcels Only (per parcel charge)

The 2021 Budget includes one new full-time position in the Sheriff's Dept and six new part-time positions in Recycling.

Published October 13, 2020

Section 65.90(3)

Jeffrey S. French, Barron County Administrator

BARRON COUNTY 2021 BUDGET - Summary Tax Allocation

Expenditures Less Revenues

Operation and Maintenance (General & Special Revenue Funds)
Debt Service Funds
Highway Fund
Contingency Fund
Capital Improvement Fund

Total Expenditures

Less:

General Revenue (General fund)
County Sales Tax Revenue
Excess Sales Tax Revenue
Jail Assessment Fees - Offset JC Debt - Fund Balance Applied
Out of County Prisoner Rev - Offset JC Debt - Fund Balance Applied
General Fund Balance Applied

Total Revenues to be applied to levy

Allowable Levy per Levy Limit Worksheet

County Library
County Library - Out of County Payments
Total Levy per Levy Limit Worksheet (With Library)

Total Dollar Change from Prior Year
Total Percentage Change from Prior Year

Levy Limit Information

Net New Construction
Net New Construction Plus Terminated TID
TID Adjustments per DOR/Personal Property Aid

Net New Construction After Adjustments

Total Maximum Allowable Levy
Actual Levy as adopted by County Board
(Over)/Under Maximum Allowable Levy

Equalized Valuation - Less TID
County Library Valuation

Mill Rate Information

Debt Service Levy
County Library Levy - In County & Out of County Payments
County Operating Levy

Total County Mill Rate Levy

Recycling Surcharge per Improved Parcel

Estimated # Improved Parcels
Recycling Surcharge (Excluding City/Town of Rice Lake & Vil New Auburn)

2019 Adopted	2020 Adopted	2021 Preliminary	Executive Recommendation	2021 Board Approved
23,402,327	24,914,988	24,700,583	24,845,462	24,845,462
3,031,718	3,076,202	2,927,626	2,927,626	2,927,626
4,152,899	4,152,899	4,151,490	4,151,490	4,151,490
920,000	824,066	863,000	863,000	863,000
871,430	749,000	750,000	750,000	750,000
32,378,374	33,717,155	33,392,699	33,537,578	33,537,578
6,133,838	6,730,308	6,544,134	6,544,134	6,544,134
3,600,000	3,700,000	3,700,000	3,700,000	3,700,000
881,000	931,600	1,020,000	1,020,000	1,020,000
30,000	20,000	25,000	25,000	25,000
324,000	379,665	335,000	335,000	335,000
650,000	650,000	205,000	284,000	284,000
11,618,838	12,411,573	11,829,134	11,908,134	11,908,134
20,759,536	21,305,582	21,563,565	21,629,444	21,629,444
529,560	623,351	538,883	538,883	538,883
26,298	26,351	31,634	31,634	31,634
21,315,394	21,955,284	22,134,082	22,199,961	22,199,961
398,581	639,890	178,798	244,677	244,677
1.91%	3.00%	0.81%	1.11%	1.11%
1.255%	1.198%	0.932%	0.932%	0.932%
232,434	254,291	180,380	180,380	180,380
(85,507)	(71,151)	(56,795)	(56,795)	(56,795)
146,927	183,140	123,585	123,585	123,585
21,699,266	22,012,397	22,058,557	22,058,557	22,058,557
20,759,536	21,305,582	21,563,565	21,629,444	21,629,444
939,730	706,815	494,992	429,113	429,113
4,210,936,100	4,404,065,500	4,607,493,600	4,607,493,600	4,607,493,600
2,963,295,500	3,092,343,200	3,230,098,300	3,230,098,300	3,230,098,300
0.64	0.61	0.56	0.56	0.56
0.19	0.21	0.18	0.18	0.18
4.29	4.23	4.12	4.14	4.14
5.12	5.05	4.86	4.87	4.87
24.00	28.00	30.00	30.00	30.00
18,580	18,677	18,819	18,819	18,819
445,920	522,956	564,570	564,570	564,570

Property Tax Levy by Fund - Supplement to the 2021 Budget

General Fund

Expenditures	ADOPTED
General Government	7,151,390
Public Safety	8,155,393
Health & Human Services	204,262
Culture, Recreation & Education	1,255,978
Conservation & Development	1,165,017
B1 Charitable	51
Less Library	(570,517)
Total G/F Expenditures - Excluding Library	<u>17,361,574</u>
Revenues	ADOPTED
Taxes	474,120
Intergovernmental Revenues	3,634,914
Licenses & Permits	300,000
Fines, Forfeitures & Penalties	133,200
Public Charges for Services	1,111,150
Intergovernmental Charges for Services	134,948
Miscellaneous Revenues	755,802
Sales Tax from Special Revenue Fund	3,700,000
Application of Excess Sales Tax Revenue	1,020,000
Total Revenues	<u>11,264,134</u>
Fund Balance Applied	<u>284,000</u>
Total Revenues & F/B Applied	<u>11,548,134</u>
General Tax Levy excluding Library	<u>5,813,440</u>
Total General Fund Tax Levy - Including Library	<u>6,383,957</u>

Special Revenue/Contingency/Internal Service/Capital Projects Funds

Fund	ADOPTED
101 Contingency Fund Tax Levy	863,000
204 Maintenance of Dams	54,320
211 Health & Human Services	6,463,320
213 Child Support	171,329
216 ADRC	159,191
220 Fleet Vehicle	22,000
221 Recreation Officer	39,620
222 Animal Control	119,520
231 Aging	454,588
404 Capital Projects Funds	750,000
701 Highway & Bridges	4,151,490
Sub-Total	<u>13,248,378</u>
Total Operating Levy Taxes	<u>19,632,335</u>
<u>Debt Service - Expenditures</u>	ADOPTED
303 GO State Trust Fund - WTE	445,185
305 Honeywell HVAC Upgrade - UWBC Campus	658,170
309 GO Justice Center Refinancing 2020A	1,550,296
310 Electrical Generation Bonds 2010A	273,975
Total	<u>2,927,626</u>
Debt Service - Revenues & F/B Applied	
309 Jail Assessments Used to Offset Justice Center Debt	25,000
309 Out of County Prisoner Revenue Used to Offset JC Debt	335,000
Total Revenues	<u>360,000</u>
Net Debt Levy	<u>2,567,626</u>
Total Levy	<u>22,199,961</u>

Barron County 2021 Budget Worksheet - Revenues

Column Descriptions:

- | | |
|--|---|
| 1. 2018 Actual Revenues
2. 2019 Actual Revenues
3. 2020 Estimated Revenues
4. 2020 Budget as Originally Adopted | 5. 2021 Total Estimated Revenues
6. 2021 Estimated Revenues to Offset Property Tax Levy
7. 2021 Executive Committee Recommendations to the County Board
8. 2021 Budget as Approved by the County Board |
|--|---|

The following spreadsheet is a tabulation of the receipts/revenues of Barron County for the purpose of adhering to applicable Wisconsin State Statutes and to help prepare the annual budget.

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2018	Revenues 2019	Estimated Total 2020	Budget Adopted 2020	Budget Request 2021	Levy Request 2021	Executive Recommends 2021	Budget Adopted 2021
TAXES									
08-41111	Ag Use Penalty	5,146	2,691	5,000	5,000	4,000	4,000	4,000	4,000
08-41113	Omitted Tax	15,226	-	-	-	-	-	-	-
00-41120	Payment in Lieu of Taxes	7,726	6,261	7,000	7,000	6,000	6,000	6,000	6,000
00-41140	Managed Forest Tax From Districts	37,273	38,070	36,000	36,000	38,000	38,000	38,000	38,000
00-41150	Forest Crop Tax from Districts	7,608	1,805	7,500	7,500	1,000	1,000	1,000	1,000
00-41220	Retained Sales Tax	120	120	120	120	120	120	120	120
10-41230	Real Estate Transfer Fees	128,069	142,136	125,000	125,000	125,000	125,000	125,000	125,000
08-41800	Interest on Taxes	306,900	329,568	400,000	400,000	300,000	300,000	300,000	300,000
Total Taxes		508,068	520,651	580,620	580,620	474,120	474,120	474,120	474,120
INTERGOVERNMENTAL REVENUES									
00-42422	State Exempt Computer Aid	32,643	33,433	32,000	32,000	32,000	32,000	32,000	32,000
00-42425	Personal Property Aid - New in 2019	-	85,507	71,151	71,151	56,794	56,794	56,794	56,794
16-43210	Federal Forfeitures	18,020	-	-	-	-	-	-	-
00-43211	Indirect Cost Reimburse from Depts	1,236,939	1,284,850	1,408,915	1,408,915	1,692,570	1,692,570	1,692,570	1,692,570
16-43215	FEMA Grant Proceeds	-	21,669	-	-	-	-	-	-
00-43256	State Aid Food Pantry C/O	6,337	8,298	-	-	-	-	-	-
00-43410	Shared Taxes from State	1,220,231	1,225,054	1,222,000	1,222,000	1,220,000	1,220,000	1,220,000	1,220,000
09-43520	State Aid - Crime Victim/Witness	40,569	42,371	43,000	43,000	40,000	40,000	40,000	40,000
16-43523	State Aid - Police Instruction	8,000	8,160	8,800	8,800	8,800	8,800	8,800	8,800
16-43524	State Aid - School Resource Grant	10,000	-	15,000	15,000	15,000	15,000	15,000	15,000
16-43527-019	State Aid - EMA/EPCRA/HAZMAT	42,768	74,145	68,000	68,000	68,000	68,000	68,000	68,000
12-43528	State Aid - Soil & Water Salaries	120,822	123,651	131,582	131,582	133,350	133,350	133,350	133,350
16-43538	State Aid - Sheriff's Dept	48,295	84,133	-	-	-	-	-	-
02-43543	State Aid - Circuit Court	247,867	267,353	306,624	306,624	260,000	260,000	260,000	260,000
20-43562	State Aid - Veterans' Service	17,677	16,117	11,500	11,500	11,500	11,500	11,500	11,500
12-43574	State Aid - Land Info - Surveyor C/O	77,880	56,144	67,000	67,000	65,000	-	65,000	65,000
12-43599	State Aid - Land and Water Plan	73,461	57,779	94,850	94,850	96,900	96,900	96,900	96,900

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A/C #	REVENUES Account Description	Revenues 2018	Revenues 2019	Estimated Total 2020	Budget Adopted 2020	Budget Request 2021	Levy Request 2021	Executive Recommends 2021	Budget Adopted 2021
	Total Intergovernmental Revenue	3,201,509	3,388,664	3,480,422	3,480,422	3,699,914	3,634,914	3,699,914	3,699,914
	LICENSES & PERMITS								
12-44410	Zoning Fees & Permits	206,795	202,895	195,000	195,000	220,000	220,000	220,000	220,000
12-44500	NR-135 Annual Permits	88,890	86,455	90,000	90,000	80,000	80,000	80,000	80,000
	Total Licenses & Permits	295,685	289,350	285,000	285,000	300,000	300,000	300,000	300,000
	FINES, FORFEITURES & PENALTIES								
12-45000	Land Services Forfeitures	1,500	2,250	-	-	-	-	-	-
02-45110	County Ordinance Forfeitures	71,593	70,282	70,000	70,000	70,000	70,000	70,000	70,000
08-45111	NSF Check Forfeitures	185	280	200	200	200	200	200	200
02-45120	Penal Fines for County	54,318	50,637	55,000	55,000	55,000	55,000	55,000	55,000
02-45121	10% DA Restitution Surcharge	10,437	16,743	8,000	8,000	8,000	8,000	8,000	8,000
16-45190	Sheriff Drug Asset Forfeitures C/O	32,457	13,768	-	-	-	-	-	-
	Total Fines, Forfeitures & Penalties	170,490	153,960	133,200	133,200	133,200	133,200	133,200	133,200
	PUBLIC CHARGES FOR SERVICES								
02-45140	Circuit Court Fees & Costs	121,414	121,304	120,000	120,000	100,000	100,000	100,000	100,000
02-45141	Witness Fee Reimbursements	-	32	-	-	-	-	-	-
02-45142	Circuit Court Psychiatric Fees	4,990	3,675	3,000	3,000	3,000	3,000	3,000	3,000
02-45143	Circuit Court Mediation Fees	3,343	3,383	2,000	2,000	2,000	2,000	2,000	2,000
02-45160	Receipting & Disbursing Fees	50	372	120	120	-	-	-	-
16-45220	DOR Tax Intercept	19,372	13,406	8,000	8,000	8,000	8,000	8,000	8,000
06-46110	County Clerk Fees	8,765	12,610	8,000	8,000	11,000	11,000	11,000	11,000
10-46120	ROD On-line Access Fees	56,739	73,281	68,000	68,000	73,000	73,000	73,000	73,000
06-46125	SVRS Support - (Chg to Mun. Voting)	14,183	11,600	12,000	12,000	10,000	10,000	10,000	10,000
10-46130	Register of Deeds Fees	171,673	182,371	165,000	165,000	175,000	175,000	175,000	175,000
12-46135	Land Information - Surveyor C/O	76,446	76,141	74,000	74,000	76,000	-	76,000	76,000
09-46147	District Attorney Diversion Court Fees	1,650	2,950	2,000	2,000	2,000	2,000	2,000	2,000
02-46150	Register in Probate Fees	19,735	19,111	13,000	13,000	13,000	13,000	13,000	13,000
02-46151	Guardian at Litem Chg for Services	108,908	117,907	117,700	117,700	137,100	137,100	137,100	137,100
02-46153	Attorney Fee Revenue	35,704	49,502	34,100	34,100	47,800	47,800	47,800	47,800
04-46191	Copy Machine Revenue - Admin	17,225	17,157	20,000	20,000	15,000	15,000	15,000	15,000
09-46191	Copy Machine Revenue - Dist Atty	5,334	4,311	4,000	4,000	2,000	2,000	2,000	2,000
16-46210	Sheriff Fees - Process Service Fee	56,505	69,273	65,000	65,000	65,000	65,000	65,000	65,000
16-46211	Sheriff Fees	79,909	20,198	10,000	10,000	10,000	10,000	10,000	10,000
16-46215	Project Lifesaver Fees C/O	870	250	-	-	-	-	-	-
16-46220	Huber Law Revenue	81,354	55,096	60,000	60,000	40,000	40,000	40,000	40,000
16-46222	Booking Fee	2,572	1,796	2,500	2,500	2,500	2,500	2,500	2,500
16-46224	Daily Fee for Sentenced Inmates	39,936	30,645	40,000	40,000	30,000	30,000	30,000	30,000

A/C #	REVENUES Account Description	1	2	3	4	5	6	7	8
		Revenues 2018	Revenues 2019	Estimated Total 2020	Budget Adopted 2020	Budget Request 2021	Levy Request 2021	Executive Recommends 2021	Budget Adopted 2021
16-46226	Jail Nurse Fee	1,595	1,597	1,000	1,000	1,000	1,000	1,000	1,000
16-46240	Out of Co Prisoner Rev - Acct 59230	479,665	435,157	479,665	479,665	435,000	-	435,000	435,000
12-46320	Rural Address Numbers C/O	12,395	12,980	11,000	11,000	12,000	-	12,000	12,000
05-46540	Cremation/Disintern/Death Cert Fees	61,895	65,325	60,000	60,000	60,000	60,000	60,000	60,000
15-46720	Park Fees - Shelter Fees	665	1,147	750	750	750	750	750	750
15-46720-250	Park Fees - Veteran's Park	20,616	28,683	19,000	19,000	19,000	19,000	19,000	19,000
15-46720-251	Park Fees - Waldo Carlson	38,685	36,955	30,000	30,000	32,000	32,000	32,000	32,000
15-46720-252	Park Fees - Southworth	29,893	25,614	26,000	26,000	26,000	26,000	26,000	26,000
15-46720-259	Waldo Carlson Boat Landing Fees C/O	8,430	9,619	5,700	5,700	7,500	-	7,500	7,500
25-46771	Extension - Pesticide C/O	1,505	800	1,000	1,000	500	-	500	500
25-46773	Extension - 4-H C/O	258	640	500	500	-	-	-	-
25-46775	Extension - Family Living C/O	2,765	3,435	2,000	2,000	1,000	-	1,000	1,000
25-46777	Extension - Workshop Revenue C/O	4,427	7,584	5,000	5,000	1,000	-	1,000	1,000
25-46778	Extension - General Revenue	5,122	2,852	3,600	3,600	1,000	1,000	1,000	1,000
15-46810	County Forest Revenue	171,337	163,028	160,000	160,000	225,000	225,000	225,000	225,000
12-46823	NR-135 Review Fees	20,000	8,800	10,000	10,000	-	-	-	-
12-46824	LCD Seed Revenue C/O	2,188	3,412	2,000	2,000	2,000	-	2,000	2,000
12-46826	Land Serv Equipment Revenue C/O	1,008	471	1,000	1,000	500	-	500	500
12-46827	Tree Program Revenue C/O	11,450	13,711	12,000	12,000	15,000	-	15,000	15,000
02-47361	Family Court Counseling C/O	10,500	10,250	8,000	8,000	8,000	-	8,000	8,000
	Total Public Charges for Services	1,811,076	1,718,431	1,666,635	1,666,635	1,669,650	1,111,150	1,669,650	1,669,650

INTERGOVT CHARGES FOR SERVICE

08-47100	Tax Collection Fees	1,420	1,415	1,400	1,400	1,400	1,400	1,400	1,400
07-47310	Technology Intergovernmental Rev	-	-	850	-	850	850	850	850
16-47320	School Resource Officer Rev	39,510	112,026	100,888	100,888	102,698	102,698	102,698	102,698
12-47335	Intergovt Revenue - Surveyor	-	39,735	35,000	35,000	30,000	30,000	30,000	30,000
	Total Intergovt Charges for Services	40,930	153,176	138,138	137,288	134,948	134,948	134,948	134,948

MISCELLANEOUS REVENUE

07-47210	Computer Center Revenue	541	397	-	-	-	-	-	-
04-47401	Vending Rev - Wellness Prog - C/O	1,737	1,614	1,000	1,000	1,000	-	1,000	1,000
16-47404	LE Canteen Rev - C/O	189,549	53,103	45,500	45,500	45,500	-	45,500	45,500
20-47470	Veteran's Revenue - Donations - C/O	1,958	8,200	2,055	-	-	-	-	-
00-48000	Miscellaneous General Revenue	113	103	-	-	-	-	-	-
07-48001	Electronic Auction Revenue	-	-	-	-	-	-	-	-
02-48110	Interest on Clerk of Court Collections	19,813	21,425	12,500	12,500	17,000	17,000	17,000	17,000
08-48110	Interest on Securities	606,021	793,375	500,000	500,000	200,000	200,000	200,000	200,000
12-48110	Interest DATCP Watershed C/O	302	515	500	500	500	-	500	500
25-48110	Interest Ag Commission C/O	1,098	1,299	375	375	100	-	100	100
00-48120	Interest - Loans - WTE/Museum	7,906	11,328	200	200	100	100	100	100

A/C #	REVENUES Account Description	1	2	3	4	5	6	7	8
		Revenues 2018	Revenues 2019	Estimated Total 2020	Budget Adopted 2020	Budget Request 2021	Levy Request 2021	Executive Recommends 2021	Budget Adopted 2021
15-48120	Interest - Snow Club Loans	4,725	5,716	5,000	5,000	4,000	4,000	4,000	4,000
06-48130	Clerk's Directory Revenue	22	19	25	25	20	20	20	20
00-48210	Land Rent	720	720	720	720	720	720	720	720
14-48210	County Building/Office Rents	104,247	99,073	105,000	105,000	105,000	105,000	105,000	105,000
08-48309	Treasurer's Statement Revenue	621	933	600	600	300	300	300	300
08-48311	Profit on Tax Deed Sales	62,669	163,968	-	-	-	-	-	-
08-48313	Tax Deed Fees	(2,958)	7,675	6,000	6,000	5,000	5,000	5,000	5,000
16-48400	Hazmat Reimbursement C/O	22,728	22,869	-	-	-	-	-	-
00-48408	Insurance Dividends - Non WC	6,605	6,190	-	-	-	-	-	-
00-48410	Insurance Dividends - WC - C/O	9,879	752	-	-	-	-	-	-
00-48411	Refund Prior Year Expense - Other	325	2,326	-	-	-	-	-	-
00-48412	Add'l Revenue of Prior Year	5,280	23,035	-	-	-	-	-	-
16-48521	Donations - K-9 C/O	9,712	2,820	-	-	-	-	-	-
16-48522	Donations - Emergency Mgmt C/O	100	11,735	-	-	-	-	-	-
16-48527	Donations - E-Dispatch C/O	8,595	2,095	-	-	-	-	-	-
15-48530	Donations - Arland Rifle Range C/O	69	41	-	-	-	-	-	-
25-48535	Shop Matters Educational Prog C/O	200	-	-	-	-	-	-	-
00-49140	Loan Proceeds - WTE	-	304,093	-	-	-	-	-	-
00-49220-701	Indirect Cost Reimburse from Hwy	201,209	186,369	230,167	230,167	236,042	236,042	236,042	236,042
00-49220-703	Indirect Cost Reimburse from WTE	67,855	152,750	190,375	190,375	179,620	179,620	179,620	179,620
31-49310	Contribution from County Depts	5,117	5,154	65,421	65,421	8,000	8,000	8,000	8,000
	Total Miscellaneous Revenue	1,336,758	1,889,692	1,165,438	1,163,383	802,902	755,802	802,902	802,902
	Total G/F	7,364,516	8,113,924	7,449,453	7,446,548	7,214,734	6,544,134	7,214,734	7,214,734
CONTINGENCY FUND									
101	Contingency	880,765	449,405	824,066	824,066	863,000	863,000	863,000	863,000
	Total Contingency Fund	880,765	449,405	824,066	824,066	863,000	863,000	863,000	863,000
SPECIAL REVENUE FUNDS									
201	Jail Assessment Revenue	41,461	45,791	20,000	20,000	25,000	-	25,000	25,000
202	County Sales Tax Revenue	4,599,920	4,657,203	4,631,600	4,631,600	4,720,000	4,720,000	4,720,000	4,720,000
204	Maintenance of Dams-General	57,267	69,600	108,274	108,274	54,320	54,320	54,320	54,320
204-438	Maintenance of Dams-Beaver Dam	9,725	9,685	1,900	1,900	1,450	-	1,450	1,450
204-473	Maintenance of Dams-Rice Lake Dam	22,145	22,405	22,919	22,919	25,150	-	25,150	25,150
206	CDBG #1 - 1982	36,395	3,032	20,000	20,000	20,000	-	20,000	20,000
208	CDBG #2 - 2000	30,052	29,478	30,000	30,000	30,000	-	30,000	30,000
210	Recycling Program	633,234	600,310	903,259	903,259	1,169,249	-	1,169,249	1,169,249
211	DHHS - Adult Protective Services	607,360	691,433	680,660	680,660	710,660	81,000	710,660	710,660
211	DHHS - Children/Families/Youth Aids	5,547,234	5,982,494	7,333,403	7,333,403	6,827,089	3,902,359	6,827,089	6,827,089
211	DHHS - Board 51 Behavioral Health	3,183,589	4,066,900	4,567,606	4,567,606	5,181,138	1,202,836	5,181,138	5,181,138
211	DHHS - Public Health	1,774,272	1,998,107	1,807,634	1,807,634	1,811,062	867,698	1,811,062	1,811,062
211	DHHS - Income Maintenance	1,449,963	1,624,069	1,414,005	1,414,005	1,414,459	409,427	1,414,459	1,414,459
213	Child Support Revenue	793,214	827,827	845,015	845,015	839,427	171,329	839,427	839,427

A/C #	REVENUES Account Description	1	2	3	4	5	6	7	8
		Revenues 2018	Revenues 2019	Estimated Total 2020	Budget Adopted 2020	Budget Request 2021	Levy Request 2021	Executive Recommends 2021	Budget Adopted 2021
216	Aging Disability Resource Ctr (ADRC)	1,442,902	1,590,354	1,518,696	1,518,696	1,685,147	159,191	1,685,147	1,685,147
220	Fleet Vehicle Account	22,305	59,705	84,000	47,000	58,700	22,000	58,700	58,700
221	Recreation Officer	94,362	104,876	104,268	104,268	104,620	39,620	104,620	104,620
222	Animal Control	139,726	115,364	142,386	142,386	144,420	119,520	144,420	144,420
231	Programs on Aging	1,260,268	1,276,151	1,303,126	1,310,296	1,341,802	424,591	1,341,802	1,341,802
231-43566	Elderly&Handicapped Transportation	213,149	187,064	184,122	194,572	193,982	29,997	193,982	193,982
240	Wildlife Habitat - Nickel an acre	762	762	760	760	760	-	760	760
241	State Aid Forestry	8,379	11,839	11,000	11,000	10,000	-	10,000	10,000
242	State Aid Snowmobile Trails	132,855	150,503	90,990	90,990	90,990	-	90,990	90,990
243	Forestry Projects	78,668	-	-	-	-	-	-	-
244	State Aid ATV Trails	342,954	160,005	88,043	88,043	81,900	-	81,900	81,900
301	Accrued Vaca & Sick Leave	583,048	355,974	-	-	-	-	-	-
Total Special Revenue Funds		23,105,209	24,640,931	25,913,666	25,894,286	26,541,325	12,203,888	26,541,325	26,541,325
DEBT SERVICE FUNDS									
302	GO Spillman Software - Sheriff	-	-	422,307	422,307	-	-	-	-
303	GO State Trust Fund - WTE	-	-	111,362	111,362	445,185	445,185	445,185	445,185
305	Honeywell HVAC Upgrade - Campus	658,170	658,170	658,170	658,170	658,170	658,170	658,170	658,170
306	Honeywell HVAC Upgrade - Govt Ctr	491,667	491,667	-	-	-	-	-	-
307	Judicial Center Bonds Series 2010B	762,220	746,450	749,175	749,175	-	-	-	-
308	Judicial Center Bonds Series 2010C	854,606	865,981	865,638	865,638	-	-	-	-
309	Judicial Center Refinancing 2020A	-	-	-	-	1,550,296	1,550,296	1,550,296	1,550,296
310	Electrical Gen Bonds Series 2010A	273,470	269,450	269,550	269,550	273,975	273,975	273,975	273,975
Total Debt Service Funds		3,040,133	3,031,718	3,076,202	3,076,202	2,927,626	2,927,626	2,927,626	2,927,626
CAPITAL PROJECT FUNDS									
402	Capital Projects - Spillman Software	-	418,887	-	-	-	-	-	-
404	Capital Projects - General	2,205,345	986,635	2,017,700	2,017,700	1,463,300	750,000	1,463,300	1,463,300
405	Capital Projects - Hwy Facility Const	-	303,000	-	-	-	-	-	-
Total Capital Project Fund		2,205,345	1,289,635	2,017,700	2,017,700	1,463,300	750,000	1,463,300	1,463,300
701 INTERNAL SERVICE FUND - HIGHWAY									
41110	General Property Taxes	3,899,600	4,152,899	4,152,899	4,152,899	4,151,490	4,151,490	4,151,490	4,151,490
43221	Federal Highway Aid	-	-	-	900,000	900,000	-	900,000	900,000
43531	State Transportation Aid (GTA)	994,460	938,247	997,504	938,248	997,504	-	997,504	997,504
43533	LRIP Admin	7,537	7,328	7,328	7,500	7,328	-	7,328	7,328
43538	STP & CHIP	390,602	-	-	-	-	-	-	-
47230	State Highway Maint & Const (RMA)	2,058,137	2,013,716	1,969,368	2,026,355	2,018,905	-	2,018,905	2,018,905
47235	Performance Based Maintenance	257,900	206,840	175,000	-	-	-	-	-
47330-31	Intergovernmental Chgs for Services	3,858,298	4,889,132	3,530,438	3,574,450	3,718,875	-	3,718,875	3,718,875

		1	2	3	4	5	6	7	8
REVENUES		Revenues	Revenues	Estimated	Budget	Budget	Levy Request	Executive	Budget
A/C # Account Description		2018	2019	Total 2020	Adopted 2020	Request 2021	2021	Recommends	Adopted 2021
								2021	
47332	County Aid Bridges - Town Share	45,940	33,341	45,533	205,200	200,000	-	200,000	200,000
48211-48440	Miscellaneous Revenues	13,690	15,667	14,000	12,000	56,000	-	56,000	56,000
48310	Sale of Fixed Assets - Equipment	182,702	90,814	50,000	100,000	100,000	-	100,000	100,000
48415, 20	Frac Sand Rd Agrees/Except Maint	553,314	250,426	30,000	-	-	-	-	-
48960,61	Pit Revenue	603,570	533,144	609,300	604,975	643,350	-	643,350	643,350
48970	Bituminous Revenue	1,896,466	3,312,383	2,412,450	2,446,625	2,448,750	-	2,448,750	2,448,750
49XXX	Tsf from Other Funds (G/F, Contingenc	912,663	138,535	119,864	225,000	225,000	-	225,000	225,000
49997	Previous Year Carry Over	428,000	-	67,189	-	-	-	-	-
49999	Surplus Funds Applied (from Hwy F/B)	-	-	1,500,000	1,500,000	1,500,000	-	1,500,000	1,500,000
48961	Pit Closure	71,033	-	75,000	85,000	55,000	-	55,000	55,000
Total Internal Service Funds		16,173,912	16,582,472	15,755,873	16,778,252	17,022,202	4,151,490	17,022,202	17,022,202
703	ENTERPRISE FUND - WASTE TO ENERGY								
46430	Steam Sales	570,194	500,062	400,000	400,000	457,000	-	457,000	457,000
46431	Electrical Sales	157,472	241,613	228,000	228,000	295,000	-	295,000	295,000
46432	Waste Haulers - In County	1,549,614	1,533,107	1,650,000	1,650,000	1,525,000	-	1,525,000	1,525,000
46433	Waste Haulers - Out of County	1,002,111	1,045,474	1,070,000	1,070,000	1,025,000	-	1,025,000	1,025,000
46434	Individuals - All	277,286	306,099	240,000	240,000	396,000	-	396,000	396,000
46438	Metal Sales	49,950	31,494	35,000	35,000	27,000	-	27,000	27,000
48XXX	All other revenues	23,692	41,840	25,000	25,000	8,000	-	8,000	8,000
49140	Loan Forgiveness	-	304,093	-	-	-	-	-	-
492XX	Tsf from Other Funds	548,174	309,966	34,550	34,550	23,975	-	23,975	23,975
49999	Surplus Funds Applied	-	-	(11,109)	(11,109)	(138,147)	-	(138,147)	(138,147)
Total Enterprise Fund		4,178,493	4,313,748	3,671,441	3,671,441	3,618,828	-	3,618,828	3,618,828
EXPENDABLE TRUST FUNDS									
801	Dog License	23,835	22,175	26,500	26,500	22,000	-	22,000	22,000
802	State Aid WI Fund Sanitary System	13,250	5,221	-	12,000	-	-	-	-
803	State Aid Wildlife Damage	28,163	36,740	22,000	22,000	30,000	-	30,000	30,000
Total Expendable Trust Funds		65,248	64,136	48,500	60,500	52,000	-	52,000	52,000
GRAND TOTAL REVENUES		57,013,621	58,485,969	58,756,901	59,768,995	59,703,015	27,440,138	59,703,015	59,703,015

Barron County 2021 Budget Worksheet - Expenditures

Column Descriptions:

1. 2018 Actual Expenditures
2. 2019 Actual Expenditures
3. Significant Budget Changes to the Adopted 2020 Budget.
4. 2020 Budget as Originally Adopted.
5. 2021 Budget Requests by Department.

6. 2021 Expenditures Not Funded by Property Tax Levy.
7. 2021 Expenditures Funded by Property Tax Levy
8. Budget Recommended by the Executive Committee to the Full County Board.
9. 2021 Budget Approved by Full County Board

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6	7	8	9
		Expenditures 2018	Expenditures 2019	Estimated Expenditures 2020	Adopted Budget 2020	Requested Budget 2021	Funded By		Executive Recommends 2021	Budget Adopted 2021
							Non-Levy Request 2021	Levy Request 2021		
	GENERAL GOVERNMENT						Assignd F/B			
01-51110	County Board	88,456	116,426	119,836	119,836	149,860	-	149,860	149,860	149,860
01-51120	HIPAA Compliance C/O	15,115	884	9,445	9,445	11,501	9,001	2,500	11,501	11,501
02-51210	Circuit Court	1,490,493	1,593,087	1,708,785	1,708,785	1,692,179	-	1,692,179	1,692,179	1,692,179
01-51230	Restorative Justice	50,000	50,000	50,000	50,000	50,000	-	50,000	50,000	50,000
05-51270	Medical Examiner	128,588	138,727	145,810	145,810	121,028	-	121,028	121,028	121,028
09-51310	District Attorney	335,026	348,660	355,246	355,246	392,640	-	392,640	392,640	392,640
09-51315	District Attorney - Crime Victim Witness	88,898	88,886	91,334	91,334	94,552	-	94,552	94,552	94,552
31-51320	Corporation Counsel	315,735	328,417	405,553	405,553	356,768	-	356,768	356,768	356,768
02-51340	Circuit Court - Family Court Counsel C/O	20,000	18,262	39,908	39,908	43,099	33,099	10,000	43,099	43,099
02-51350	Circuit Court - Family Court Commish	34,142	35,202	36,432	36,432	36,890	-	36,890	36,890	36,890
04-51410	County Administrator	1,008,008	1,055,425	1,041,008	1,041,008	1,108,152	-	1,108,152	1,108,152	1,108,152
04-51415	Employee Recognition C/O	6,212	7,491	14,036	14,036	10,548	3,548	7,000	10,548	10,548
06-51420	County Clerk	162,567	167,956	173,212	173,212	177,239	-	177,239	177,239	177,239
04-51425	Workplace Safety C/O	-	64	6,800	6,800	6,501	6,501	-	6,501	6,501
04-51427	Worker's Comp Dividend Adj C/O	18,414	525	165,268	165,268	158,023	158,023	-	158,023	158,023
04-51430	Administration - Personnel Administration	32,557	27,361	50,000	50,000	50,000	-	50,000	50,000	50,000
04-51435	Wellness Program - C/O	1,259	1,290	8,667	8,667	8,974	8,974	-	8,974	8,974
06-51440	County Clerk - Elections	80,893	7,773	93,650	93,650	65,820	-	65,820	65,820	65,820
07-51450	Technology Center	615,733	658,879	691,982	691,982	743,942	-	743,942	743,942	743,942
04-51460	Administration - Copy Room	19,685	23,136	28,000	28,000	25,000	-	25,000	25,000	25,000
01-51510	Independent Auditing	38,215	65,000	70,000	70,000	70,000	-	70,000	70,000	70,000
01-51512	Special Account-Indirect Costs	6,450	6,475	6,580	6,580	6,580	-	6,580	6,580	6,580
08-51520	County Treasurer	251,859	267,985	278,462	278,462	281,140	-	281,140	281,140	281,140
01-51540	Property & Liability Insurance	45,464	36,851	70,000	70,000	50,000	-	50,000	50,000	50,000
14-51600	Maintenance - Government Center	477,020	455,559	525,093	525,093	535,443	-	535,443	535,443	535,443
14-51610	Maintenance - Justice Center	305,028	342,314	480,600	480,600	494,651	-	494,651	494,651	494,651
14-51630	Maintenance - County Office Complex	29,765	30,732	48,700	48,700	49,000	-	49,000	49,000	49,000
14-51640	Maintenance - Courthouse - East Wing	15,841	14,827	16,000	16,000	16,000	-	16,000	16,000	16,000
10-51710	Register of Deeds	241,157	277,535	291,932	291,932	274,769	-	274,769	274,769	274,769
12-51715	Land Info - State C/O	79,007	60,330	32,563	32,563	62,544	62,544	-	62,544	62,544

		1	2	3	4	5	6	7	8	9
		Expenditures 2018	Expenditures 2019	Estimated Expenditures 2020	Adopted Budget 2020	Requested Budget 2021	Funded By		Executive Recommends 2021	Budget Adopted 2021
							Non-Levy Request 2021	Levy Request 2021		
A/C #	EXPENDITURES Account Description									
12-51715-291	Land Info - Surveyor Equipment Reserve	-	-	480	480	1,776	1,776	-	1,776	1,776
12-51715-292	Land Info - Education Grant C/O	550	1,848	794	794	69	69	-	69	69
12-51715-294	Land Info - '18 Base Budget Grant C/O	21,200	5,680	-	-	-	-	-	-	-
12-51715-295	Land Info - '18 Strategic Initiative Grant C/O	50,000	-	-	-	-	-	-	-	-
12-51715-296	Land Info - '19 Base Budget Grant	-	-	30,144	30,144	7,729	7,729	-	7,729	7,729
12-51715-297	Land Info - '19 Strategic Init Grant C/O	-	-	25,000	25,000	-	-	-	-	-
12-51715-298	Land Info - '17 Base Budget Grant C/O	245	-	-	-	-	-	-	-	-
12-51715-298	Land Info - '20 Base Budget Grant C/O	-	-	19,765	-	10,555	10,555	-	10,555	10,555
12-51715-299	Land Info - '20 Strategic Init Grant C/O	-	-	40,000	-	-	-	-	-	-
12-51720	Land Info - County	283,731	271,906	173,377	173,377	178,837	-	178,837	178,837	178,837
08-51790	Treasurer - Tax Deed Expense	91,867	9,493	32,600	32,600	31,400	-	31,400	31,400	31,400
00-51910	Uncollectible Taxes	963	17,596	10,000	10,000	80,000	-	80,000	80,000	80,000
Total General Government		6,450,143	6,532,582	7,387,062	7,327,297	7,453,209	301,819	7,151,390	7,453,209	7,453,209
PUBLIC SAFETY										
16-52110	Sheriff Department - Administration	1,121,964	976,131	878,772	878,772	899,250	714	898,536	899,250	899,250
16-52110	Sheriff Department - Drug Buy Money C/O	15,000	-	145,593	145,593	151,656	151,656	-	151,656	151,656
16-52112	Sheriff Donations C/O	-	-	-	-	5,802	5,802	-	5,802	5,802
16-52115	Sheriff Department - Spillman Maint C/O	-	-	90,000	90,000	139,000	90,000	49,000	139,000	139,000
16-52120	Sheriff Department - Enforcement/Det/SRO	2,531,482	2,668,230	2,685,335	2,665,335	2,771,050	-	2,771,050	2,771,050	2,771,050
16-52125	Sheriff Department - Project Lifesaver C/O	-	541	877	877	909	909	-	909	909
01-52220	Fire Suppression	370	-	500	500	500	-	500	500	500
16-52520	K-9 Unit - C/O	257	1,074	9,775	9,775	11,201	11,201	-	11,201	11,201
16-52525	Prairie Lake Estates Storm Shelter C/O	-	1,266	40,000	40,000	38,734	38,734	-	38,734	38,734
16-52526	East End Estates Storm Shelter C/O	-	1,181	-	-	-	-	-	-	-
16-52555	Sheriff Department - Hazmat Cleanup C/O	39,212	3,146	-	-	353	353	-	353	353
16-52610	Sheriff Department - Communications Ctr	969,352	970,632	981,242	981,242	946,177	-	946,177	946,177	946,177
16-52610-016	Sheriff Department - Tower Equip C/O	-	-	56,000	56,000	64,000	56,000	8,000	64,000	64,000
16-52610-019	Sheriff Department - Emergency Mgmt	144,829	148,080	163,579	163,579	171,660	-	171,660	171,660	171,660
16-52610-369	Sheriff Department - E-Dispatch C/O	-	4,501	-	-	35	35	-	35	35
16-52710	Sheriff Department - Jail	3,283,547	3,318,434	3,298,314	3,298,314	3,410,470	100,000	3,310,470	3,410,470	3,410,470
16-52740	Sheriff Department - Inmate Canteen C/O	133,821	40,505	123,191	123,191	110,833	110,833	-	110,833	110,833
Total Public Safety		8,239,834	8,133,721	8,473,178	8,453,178	8,721,630	566,237	8,155,393	8,721,630	8,721,630
PUBLIC HEALTH & HUMAN SERVICES										
19-54420	B1 Charitable, Penal & Special State Chgs	-	-	-	-	51	-	51	51	51
20-54700	Veteran Service Office	161,351	171,400	178,926	178,926	185,087	-	185,087	185,087	185,087
20-54701	VSO - Aid to Vet's C/O	10,454	11,414	23,281	23,281	24,047	13,072	10,975	24,047	24,047
20-54702	VSO - Care of Vet's Graves C/O	4,514	659	7,916	7,916	11,389	7,189	4,200	11,389	11,389
20-54703	VSO - Donation Aid C/O	706	3,657	5,281	5,281	9,538	9,538	-	9,538	9,538
24-54910	WESTCAP Community Action	4,000	4,000	4,000	4,000	4,000	-	4,000	4,000	4,000

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6	7	8	9
		Expenditures 2018	Expenditures 2019	Estimated Expenditures 2020	Adopted Budget 2020	Requested Budget 2021	Funded By		Executive Recommends 2021	Budget Adopted 2021
							Non-Levy Request 2021	Levy Request 2021		
06-54920	Food Pantry C/O	5,670	7,360	-	-	23,952	23,952	-	23,952	23,952
Total Public Health & Human Services		186,695	198,490	219,404	219,404	258,064	53,751	204,313	258,064	258,064
CULTURE, RECREATION & EDUCATION										
23-55110	Library	496,617	529,560	623,351	623,351	538,883	-	538,883	538,883	538,883
23-55110	Library Act 420 (Out of Co Pmts)	28,986	26,298	26,351	26,351	31,634	-	31,634	31,634	31,634
24-55120	Historical Museum - Appropriation	38,000	38,000	38,000	38,000	42,000	-	42,000	42,000	42,000
15-55200	County Parks & Recreation	230,294	253,179	254,817	254,817	257,120	-	257,120	257,120	257,120
15-55201	Cumberland Rifle Range	437	584	3,000	3,000	3,000	-	3,000	3,000	3,000
15-55202	Waldo Carlson Boat Launch C/O	33,157	218	25,835	25,835	38,310	38,310	-	38,310	38,310
15-55203	Arland Rifle Range C/O	-	-	1,306	1,306	1,309	1,309	-	1,309	1,309
15-55204	Silver Lake Assoc C/O	-	-	1,988	1,988	1,988	1,988	-	1,988	1,988
24-55460	County Fair Association - Appropriation	50,000	50,000	50,000	50,000	50,000	-	50,000	50,000	50,000
28-55610	UW Barron County Campus	75,974	93,241	100,000	100,000	100,000	-	100,000	100,000	100,000
25-55620	UW Extension	177,784	191,276	209,413	209,413	208,841	-	208,841	208,841	208,841
25-55621	UW Extension - Agricultural Agent	2,834	3,591	8,500	8,500	7,500	-	7,500	7,500	7,500
25-55622	UW Extension - Family Living Agent C/O	7,924	9,116	14,036	14,036	14,823	8,823	6,000	14,823	14,823
25-55623	UW Extension - 4-H Agent C/O	14,281	10,497	14,676	14,676	13,245	2,245	11,000	13,245	13,245
25-55626	UW Extension - Ag Commission C/O	-	1,500	4,109	4,109	2,699	2,699	-	2,699	2,699
25-55629	UW Extension - Pesticide C/O	1,897	816	2,202	2,202	2,418	2,418	-	2,418	2,418
25-55630	UW Extension - Workshops C/O	3,818	5,257	5,681	5,681	5,866	5,866	-	5,866	5,866
25-55634	UW Extension - Shopping Matters Grant C/O	-	200	733	733	733	733	-	733	733
Total Culture, Recreation & Education		1,162,003	1,213,333	1,383,998	1,383,998	1,320,369	64,391	1,255,978	1,320,369	1,320,369
CONSERVATION & DEVELOPMENT										
12-56010	Land Services	689,464	716,485	826,478	826,478	812,714	-	812,714	812,714	812,714
15-56100	County Parks & Rec - Forestry	52,240	47,855	56,910	56,910	85,028	13,557	71,471	85,028	85,028
12-56211	SWCD - Items For Resale C/O	1,860	3,410	8,032	8,032	8,774	8,774	-	8,774	8,774
12-56212	SWCD - Conservation Reserve C/O	(8,185)	77	22,971	22,971	28,512	28,512	-	28,512	28,512
12-56215	SWCD - NR 135 Review Fees	12,656	12,229	14,500	14,500	11,500	-	11,500	11,500	11,500
12-56216	Land Serv - NR-135 Forf Dollars C/O	-	-	3,750	3,750	3,817	3,817	-	3,817	3,817
12-56217	SWCD - Conservation (Client) Payments	73,461	57,779	94,850	94,850	96,900	-	96,900	96,900	96,900
12-56220	SWCD - Land Conservation	16,196	15,557	26,600	26,600	28,625	-	28,625	28,625	28,625
12-56221	SWCD - LCD Equipment C/O	163	281	7,758	7,758	7,758	7,758	-	7,758	7,758
12-56223	SWCD - Red Cedar Lake Shore Fund C/O	-	-	9,391	9,391	9,391	9,391	-	9,391	9,391
12-56225	SWCD - LCD Tree Seedlings C/O	18,362	12,222	1,489	1,489	-	-	-	-	-
12-56226	SWCD - LCD Tree Planter C/O	-	-	14,793	14,793	15,273	15,273	-	15,273	15,273
24-56300	West Central WI Regional Planning	29,232	30,285	30,715	30,715	29,332	-	29,332	29,332	29,332
12-56400	Zoning	8,260	7,887	28,568	28,568	28,548	9,773	18,775	28,548	28,548
12-56405	Zoning Violation Forfeitures C/O	-	4,764	5,000	5,000	236	236	-	236	236
12-56410	Zoning - Rural Address Numbering C/O	5,508	5,485	29,327	29,327	39,162	39,162	-	39,162	39,162

		1	2	3	4	5	6	7	8	9
		Expenditures 2018	Expenditures 2019	Estimated Expenditures 2020	Adopted Budget 2020	Requested Budget 2021	Funded By		Executive Recommends 2021	Budget Adopted 2021
							Non-Levy Request 2021	Levy Request 2021		
A/C #	EXPENDITURES Account Description									
12-56415	Zoning - Red Cedar Lake Project C/O	-	-	16,595	16,595	16,595	16,595	-	16,595	16,595
26-56510	Barron Co Housing Authority	2,800	2,188	2,700	2,700	2,700	-	2,700	2,700	2,700
04-56700	Economic Development	101,000	91,000	92,000	92,000	93,000	-	93,000	93,000	93,000
	Total Conservation & Development	1,003,017	1,007,504	1,292,427	1,292,427	1,317,865	152,848	1,165,017	1,317,865	1,317,865
OTHER FINANCING SOURCES										
00-59230	Tsf to Debt Serv Fund (per Resolution)	300,000	324,000	379,665	379,665	335,000	335,000	-	335,000	335,000
	(See summary page - dollars are applied to debt levy)									
	Total Other Financing Sources	300,000	324,000	379,665	379,665	335,000	335,000	-	335,000	335,000
	Total General Fund	17,341,692	17,409,630	19,135,734	19,055,969	19,406,137	1,474,046	17,932,091	19,406,137	19,406,137
CONTINGENCY										
101	Contingency Fund	880,765	449,405	824,066	824,066	863,000	-	863,000	863,000	863,000
	Total Contingency Fund	880,765	449,405	824,066	824,066	863,000	-	863,000	863,000	863,000
SPECIAL REVENUE FUNDS										
201	Jail Assessments	70,000	30,000	20,000	20,000	25,000	25,000	-	25,000	25,000
204-56110	Maintenance of Dams- General	22,002	25,702	108,274	108,274	54,320	-	54,320	54,320	54,320
204-56110-438	Maintenance of Dams - Beaver Dam	2,396	1,475	1,900	1,900	1,450	1,450	-	1,450	1,450
204-56110-473	Maintenance of Dams - Rice Lake Dam	23,010	31,361	22,919	22,919	25,150	25,150	-	25,150	25,150
206	CDBG #1 - 1982	468	411	20,000	20,000	20,000	20,000	-	20,000	20,000
208	CDBG #2 - 2000	384	26,473	30,000	30,000	30,000	30,000	-	30,000	30,000
210	Recycling	345,876	400,769	903,259	903,259	1,169,249	1,169,249	-	1,169,249	1,169,249
211	DHHS - Adult Protection Services	668,554	682,705	680,660	680,660	710,660	629,660	81,000	710,660	710,660
211	DHHS - Child & Families & Youth Aids	5,460,341	6,083,837	7,333,403	7,333,403	6,827,089	2,924,730	3,902,359	6,827,089	6,827,089
211	DHHS - Board 51 Behavioral Health	2,976,443	4,352,584	4,567,606	4,567,606	5,181,138	3,978,302	1,202,836	5,181,138	5,181,138
211	DHHS - Public Health	1,852,166	1,847,817	1,807,634	1,807,634	1,811,062	943,364	867,698	1,811,062	1,811,062
211	DHHS - Income Maintenance	1,389,978	1,396,060	1,414,005	1,414,005	1,414,459	1,005,032	409,427	1,414,459	1,414,459
213	Child Support Agency	803,513	827,827	845,015	845,015	839,427	668,098	171,329	839,427	839,427
216	Aging Disability Resource Ctr - (ADRC)	1,442,902	1,590,354	1,518,696	1,518,696	1,685,147	1,525,956	159,191	1,685,147	1,685,147
220	Fleet Vehicle Account	29,103	44,309	84,000	47,000	58,700	36,700	22,000	58,700	58,700
221	Recreation Officer	94,357	99,728	104,268	104,268	104,620	65,000	39,620	104,620	104,620
222	Animal Control	108,972	126,389	142,386	142,386	144,420	24,900	119,520	144,420	144,420
231	Programs on Aging	1,235,362	1,262,578	1,191,313	1,310,296	1,341,802	917,211	424,591	1,341,802	1,341,802
231	Elderly & Handicapped Transportation	213,149	187,064	181,072	194,572	193,982	163,985	29,997	193,982	193,982
240	Wildlife Habitat	664	498	760	760	760	760	-	760	760
241	State Aid Forestry Fund	8,679	12,239	10,122	11,000	10,000	10,000	-	10,000	10,000
242	State Aid Snowmobile Trails	132,855	150,503	90,990	90,990	90,990	90,990	-	90,990	90,990
243	Forestry Projects	78,668	-	-	-	-	-	-	-	-
244	State Aid ATV Trails	342,954	160,005	88,043	88,043	81,900	81,900	-	81,900	81,900
301	Accrued Vacation & Sick Leave	286,979	337,771	-	-	-	-	-	-	-
	Total Special Revenue Funds	17,589,775	19,678,459	21,166,325	21,262,686	21,821,325	14,337,437	7,483,888	21,821,325	21,821,325

		1	2	3	4	5	6		7	8	9
		Expenditures 2018	Expenditures 2019	Estimated Expenditures 2020	Adopted Budget 2020	Requested Budget 2021	Funded By		Executive Recommends 2021	Budget Adopted 2021	
							Non-Levy Request 2021	Levy Request 2021			
A/C #	EXPENDITURES Account Description										
	DEBT SERVICE FUNDS										
302	GO Spillman Software - Sheriff	-	-	418,887	422,307	-	-	-	-	-	
303	GO State Trust Fund - WTE	-	-	111,362	111,362	445,185	-	445,185	445,185	445,185	
305	Honeywell HVAC Upgrade - Campus	658,170	658,170	658,170	658,170	658,170	-	658,170	658,170	658,170	
306	Honeywell HVAC Upgrade - Govt Ctr	491,667	491,919	-	-	-	-	-	-	-	
307	Judicial Center Bonds Series 2010B	763,153	747,858	749,175	749,175	-	-	-	-	-	
308	Judicial Center Bonds Series 2010C	855,290	866,190	865,638	865,638	-	-	-	-	-	
309	Judicial Center Refinancing 2020A	-	-	-	-	1,550,296	-	1,550,296	1,550,296	1,550,296	
310	Electrical Gen Bonds Series 2010A	273,470	269,450	269,550	269,550	273,975	-	273,975	273,975	273,975	
	Total Debt Service Funds	3,041,750	3,033,587	3,072,782	3,076,202	2,927,626	-	2,927,626	2,927,626	2,927,626	
	CAPITAL OUTLAY										
402	Capital Improvement - Spillman Software	-	418,887	-	-	-	-	-	-	-	
404	Capital Improvement Capital Outlay	1,413,581	790,824	2,017,700	2,017,700	1,463,300	713,300	750,000	1,463,300	1,463,300	
	Total Capital Outlay	1,413,581	790,824	2,017,700	2,017,700	1,463,300	713,300	750,000	1,463,300	1,463,300	
701	INTERNAL SERVICE FUND - HIGHWAY										
531XX	Admin/Ops Mgr/Engineer/Radio/Liability	510,913	599,590	599,374	638,007	638,520	113,878	524,642	638,520	638,520	
532XX	Operation of Pits, Quarries & Bituminous	1,964,495	2,984,720	3,105,865	3,148,600	3,158,100	3,158,100	-	3,158,100	3,158,100	
53281	Equipment Purchases	1,913,836	1,072,590	1,383,689	1,325,000	1,325,000	200,000	1,125,000	1,325,000	1,325,000	
53311	CTHS Routine Maintenance	1,541,383	1,389,254	1,080,473	1,099,125	1,156,000	648,752	507,248	1,156,000	1,156,000	
53312	CTHS Routine Maintenance - Signs	124,897	102,932	101,310	114,250	111,150	-	111,150	111,150	111,150	
53313	County Bridges	69,259	62,573	85,522	56,500	46,210	-	46,210	46,210	46,210	
53314	Winter Maintenance - Snow & Ice	1,143,473	1,351,458	1,068,835	979,123	1,073,950	582,752	491,198	1,073,950	1,073,950	
53321-22	STHS Maintenance	1,884,935	1,838,820	1,839,744	1,907,830	1,873,355	1,873,355	-	1,873,355	1,873,355	
53330-53331	Municipal Work	3,858,298	4,892,379	3,530,438	3,574,450	3,718,875	3,718,875	-	3,718,875	3,718,875	
53351	Federal Aid Road Construction	-	-	-	1,325,000	1,325,000	1,325,000	-	1,325,000	1,325,000	
53385	County Aid Bridges	185,110	135,663	163,666	205,200	200,000	-	200,000	200,000	200,000	
534XX	County Road Construction	956,388	1,876,000	2,157,501	2,175,000	2,160,000	1,250,000	910,000	2,160,000	2,160,000	
59210	Indirect Costs	201,209	186,369	230,167	230,167	236,042	-	236,042	236,042	236,042	
	Total Internal Service Fund	14,354,196	16,492,348	15,346,584	16,778,252	17,022,202	12,870,712	4,151,490	17,022,202	17,022,202	
703	ENTERPRISE FUND - Waste To Energy										
	Salaries & Fringe Benefits	1,430,717	1,539,140	1,616,463	1,616,463	1,593,668	1,593,668	-	1,593,668	1,593,668	
	Repairs and Maintenance	680,078	521,208	450,000	450,000	608,175	608,175	-	608,175	608,175	
	Ash Disp/Flue Gas, Analysis, By-Pass, E-Waste	743,774	703,691	617,000	617,000	726,000	726,000	-	726,000	726,000	
	Water Treatment	90,142	100,168	60,000	60,000	50,000	50,000	-	50,000	50,000	
	Depreciation	416,728	481,331	475,000	475,000	223,000	223,000	-	223,000	223,000	
	Fuel	53,185	50,820	44,000	44,000	51,000	51,000	-	51,000	51,000	
	Utilities	73,384	41,879	29,500	29,500	27,500	27,500	-	27,500	27,500	
	Environmental/Engineering/Inspection Fees	24,295	41,583	52,000	52,000	45,000	45,000	-	45,000	45,000	

		1	2	3	4	5	6	7	8	9
		Expenditures 2018	Expenditures 2019	Estimated Expenditures 2020	Adopted Budget 2020	Requested Budget 2021	Funded By		Executive Recommends 2021	Budget Adopted 2021
							Non-Levy Request 2021	Levy Request 2021		
A/C #	EXPENDITURES Account Description									
	DEBT SERVICE FUNDS									
302	GO Spillman Software - Sheriff	-	-	418,887	422,307	-	-	-	-	-
303	GO State Trust Fund - WTE	-	-	111,362	111,362	445,185	-	445,185	445,185	445,185
305	Honeywell HVAC Upgrade - Campus	658,170	658,170	658,170	658,170	658,170	-	658,170	658,170	658,170
306	Honeywell HVAC Upgrade - Govt Ctr	491,667	491,919	-	-	-	-	-	-	-
307	Judicial Center Bonds Series 2010B	763,153	747,858	749,175	749,175	-	-	-	-	-
308	Judicial Center Bonds Series 2010C	855,290	866,190	865,638	865,638	-	-	-	-	-
309	Judicial Center Refinancing 2020A	-	-	-	-	1,550,296	-	1,550,296	1,550,296	1,550,296
310	Electrical Gen Bonds Series 2010A	273,470	269,450	269,550	269,550	273,975	-	273,975	273,975	273,975
	Total Debt Service Funds	3,041,750	3,033,587	3,072,782	3,076,202	2,927,626	-	2,927,626	2,927,626	2,927,626
	CAPITAL OUTLAY									
402	Capital Improvement - Spillman Software	-	418,887	-	-	-	-	-	-	-
404	Capital Improvement Capital Outlay	1,413,581	790,824	2,017,700	2,017,700	1,463,300	713,300	750,000	1,463,300	1,463,300
	Total Capital Outlay	1,413,581	790,824	2,017,700	2,017,700	1,463,300	713,300	750,000	1,463,300	1,463,300
701	INTERNAL SERVICE FUND - HIGHWAY									
531XX	Admin/Ops Mgr/Engineer/Radio/Liability	510,913	599,590	599,374	638,007	638,520	113,878	524,642	638,520	638,520
532XX	Operation of Pits, Quarries & Bituminous	1,964,495	2,984,720	3,105,865	3,148,600	3,158,100	3,158,100	-	3,158,100	3,158,100
53281	Equipment Purchases	1,913,836	1,072,590	1,383,689	1,325,000	1,325,000	200,000	1,125,000	1,325,000	1,325,000
53311	CTHS Routine Maintenance	1,541,383	1,389,254	1,080,473	1,099,125	1,156,000	648,752	507,248	1,156,000	1,156,000
53312	CTHS Routine Maintenance - Signs	124,897	102,932	101,310	114,250	111,150	-	111,150	111,150	111,150
53313	County Bridges	69,259	62,573	85,522	56,500	46,210	-	46,210	46,210	46,210
53314	Winter Maintenance - Snow & Ice	1,143,473	1,351,458	1,068,835	979,123	1,073,950	582,752	491,198	1,073,950	1,073,950
53321-22	STHS Maintenance	1,884,935	1,838,820	1,839,744	1,907,830	1,873,355	1,873,355	-	1,873,355	1,873,355
53330-53331	Municipal Work	3,858,298	4,892,379	3,530,438	3,574,450	3,718,875	3,718,875	-	3,718,875	3,718,875
53351	Federal Aid Road Construction	-	-	-	1,325,000	1,325,000	1,325,000	-	1,325,000	1,325,000
53385	County Aid Bridges	185,110	135,663	163,666	205,200	200,000	-	200,000	200,000	200,000
534XX	County Road Construction	956,388	1,876,000	2,157,501	2,175,000	2,160,000	1,250,000	910,000	2,160,000	2,160,000
59210	Indirect Costs	201,209	186,369	230,167	230,167	236,042	-	236,042	236,042	236,042
	Total Internal Service Fund	14,354,196	16,492,348	15,346,584	16,778,252	17,022,202	12,870,712	4,151,490	17,022,202	17,022,202
703	ENTERPRISE FUND - Waste To Energy									
	Salaries & Fringe Benefits	1,430,717	1,539,140	1,616,463	1,616,463	1,593,668	1,593,668	-	1,593,668	1,593,668
	Repairs and Maintenance	680,078	521,208	450,000	450,000	608,175	608,175	-	608,175	608,175
	Ash Disp/Flue Gas, Analysis, By-Pass, E-Waste	743,774	703,691	617,000	617,000	726,000	726,000	-	726,000	726,000
	Water Treatment	90,142	100,168	60,000	60,000	50,000	50,000	-	50,000	50,000
	Depreciation	416,728	481,331	475,000	475,000	223,000	223,000	-	223,000	223,000
	Fuel	53,185	50,820	44,000	44,000	51,000	51,000	-	51,000	51,000
	Utilities	73,384	41,879	29,500	29,500	27,500	27,500	-	27,500	27,500
	Environmental/Engineering/Inspection Fees	24,295	41,583	52,000	52,000	45,000	45,000	-	45,000	45,000

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6	7	8	9
		Expenditures 2018	Expenditures 2019	Estimated Expenditures 2020	Adopted Budget 2020	Requested Budget 2021	Funded By		Executive Recommends 2021	Budget Adopted 2021
							Non-Levy Request 2021	Levy Request 2021		
	All other expenses	142,501	223,988	186,240	186,240	174,200	174,200	-	174,200	174,200
	Indirect Costs Payable to G/F	50,890	91,650	95,188	95,188	89,810	89,810	-	89,810	89,810
	New Equipment Purchases	617,138	223,391	10,000	10,000	5,000	5,000	-	5,000	5,000
	Debt Service	61,823	56,144	36,050	36,050	25,475	25,475	-	25,475	25,475
	Total Enterprise Fund	4,384,655	4,074,992	3,671,441	3,671,441	3,618,828	3,618,828	-	3,618,828	3,618,828
	EXPENDABLE TRUST FUND									
801-00	Dog License	23,835	22,175	26,500	26,500	22,000	22,000	-	22,000	22,000
802-12	State Aid WI Fund Sanitary System	13,250	5,221	-	12,000	-	-	-	-	-
803-29	Wildlife Damage	28,163	36,740	22,000	22,000	30,000	30,000	-	30,000	30,000
	Total Expendable Trust Fund	65,248	64,136	48,500	60,500	52,000	52,000	-	52,000	52,000
	GRAND TOTAL EXPENDITURES	59,071,662	61,993,382	65,283,132	66,746,816	67,174,418	33,066,323	34,108,095	67,174,418	67,174,418

Departmental Summary
Supplement to the 2021 Budget

Summary	Non- Departmental	County Board	Courts	Administration	Economic Development	Medical Examiner
	100-00	100-01	100-02	100-04	100-04-56700	100-05

Revenues

General Property Tax Levy	-3,666,966	329,440	1,026,169	1,175,152	93,000	61,028
Other Taxes	45,120					
Intergovernmental Revenues	3,001,364		260,000			
Licenses and Permits						
Fines, Forfeits & Penalties			133,000			
Public Charges for Services			302,900	15,000		60,000
Miscellaneous Revenues	416,482		17,000			
Other Financing Sources	642,952	9,001	33,099	177,046		
Total Revenues	438,952	338,441	1,772,168	1,367,198	93,000	121,028

Expenditures

Wages		97,700	768,824	783,244		61,413
Benefits		7,660	389,223	299,208		7,112
Operating	438,952	233,081	614,121	284,746	93,000	52,503
Debt						
Capital Outlay						
Total Expenditures	438,952	338,441	1,772,168	1,367,198	93,000	121,028

Departmental Summary
Supplement to the 2021 Budget

Summary	County Clerk	Technology	Treasurer	District Attorney	Register of Deeds	Land Services	Maintenance
	100-06	100-07	100-08	100-09	100-10	100-12	100-14

Revenues

General Property Tax Levy	222,039	743,092	-198,360	443,192	-98,231	587,101	990,094
Other Taxes			304,000		125,000		
Intergovernmental Revenues				40,000		230,250	
Licenses and Permits						300,000	
Fines, Forfeits & Penalties			200				
Public Charges for Services	21,000	850		4,000	248,000	30,000	
Miscellaneous Revenues	20		206,700				105,000
Other Financing Sources						221,964	
Total Revenues	243,059	743,942	312,540	487,192	274,769	1,369,315	1,095,094

Expenditures

Wages	124,948	318,159	164,849	288,262	170,423	679,788	238,655
Benefits	47,421	129,091	90,986	161,130	73,596	241,607	78,139
Operating	70,690	296,692	56,705	37,800	30,750	447,920	778,300
Debt							
Capital Outlay							
Total Expenditures	243,059	743,942	312,540	487,192	274,769	1,369,315	1,095,094

Departmental Summary
Supplement to the 2021 Budget

Summary	Parks & Rec	Sheriff	Emergency Mgmt	B1 Charitable	Veteran's	Library Approp	Appropriations
	100-15	100-16	100-16-019	100-19	100-20	100-23	100-24

Revenues

General Property Tax Levy	24,841	7,692,235	111,660	51	188,762	570,517	125,332
Other Taxes							
Intergovernmental Revenues		23,800	68,000		11,500		
Licenses and Permits							
Fines, Forfeits & Penalties							
Public Charges for Services	302,750	259,198					
Miscellaneous Revenues	4,000						
Other Financing Sources	55,164	471,150	95,087		29,799		
Total Revenues	386,755	8,446,383	274,747	51	230,061	570,517	125,332

Expenditures

Wages	113,624	4,604,716	97,071		139,475		
Benefits	46,867	1,946,016	38,988		37,964		
Operating	226,264	1,895,651	138,688	51	52,622	570,517	125,332
Debt							
Capital Outlay							
Total Expenditures	386,755	8,446,383	274,747	51	230,061	570,517	125,332

Departmental Summary
Supplement to the 2021 Budget

Summary	Extension	Housing Authority	UW-Barron County	Corporation Counsel	Contingency	Jail Assess	Sales Tax
	100-25	100-26	100-28	100-31	101	201	202

Revenues

General Property Tax Levy	232,341	2,700	100,000	348,768	863,000		-4,720,000
Other Taxes							3,700,000
Intergovernmental Revenues							
Licenses and Permits							
Fines, Forfeits & Penalties							
Public Charges for Services	1,000						
Miscellaneous Revenues				8,000			
Other Financing Sources	22,784					25,000	1,020,000
Total Revenues	256,125	2,700	100,000	356,768	863,000	25,000	0

Expenditures

Wages	47,118	2,700		243,329	308,000		
Benefits	31,214			100,489	350,000		
Operating	177,793		100,000	12,950	205,000	25,000	
Debt							
Capital Outlay							
Total Expenditures	256,125	2,700	100,000	356,768	863,000	25,000	0

Departmental Summary
Supplement to the 2021 Budget

Summary	Maintenance of Dams	CDBG 1982	CDBG 2000	Recycling	DHHS	Child Support	ADRC
	204	206	208	210	211	213	216

Revenues

General Property Tax Levy	54,320				6,463,320	171,329	159,191
Other Taxes	31,885			88,000			
Intergovernmental Revenues					9,110,357	656,098	1,525,956
Licenses and Permits					251,100		
Fines, Forfeits & Penalties					47,300		
Public Charges for Services				562,570	72,331		
Miscellaneous Revenues		500	100	42,867		2,000	
Other Financing Sources	-5,285	19,500	29,900	475,812		10,000	
Total Revenues	80,920	20,000	30,000	1,169,249	15,944,408	839,427	1,685,147

Expenditures

Wages	15,665			260,550	5,062,599	431,950	643,957
Benefits	1,955			82,989	2,416,564	215,596	251,620
Operating	63,300	20,000	30,000	177,610	8,465,245	191,881	789,570
Debt							
Capital Outlay				648,100			
Total Expenditures	80,920	20,000	30,000	1,169,249	15,944,408	839,427	1,685,147

Departmental Summary
Supplement to the 2021 Budget

Summary	Fleet	Recreation Deputy	Animal Control	Aging	Wildlife Habitat	Forestry	Snow Trails
	220	221	222	231	240	241	242

Revenues

General Property Tax Levy	22,000	39,620	119,520	454,588			
Other Taxes							
Intergovernmental Revenues		65,000		572,195	760	10,000	90,990
Licenses and Permits			2,900				
Fines, Forfeits & Penalties							
Public Charges for Services				383,546			
Miscellaneous Revenues							
Other Financing Sources	36,700		22,000	125,455			
Total Revenues	58,700	104,620	144,420	1,535,784	760	10,000	90,990

Expenditures

Wages		71,851	71,741	628,630			
Benefits		16,052	38,253	203,592			
Operating	58,700	16,717	34,426	703,562	760	10,000	90,990
Debt							
Capital Outlay							
Total Expenditures	58,700	104,620	144,420	1,535,784	760	10,000	90,990

Departmental Summary
Supplement to the 2021 Budget

Summary	ATV Trails	State Trust Fund WTE	Campus HVAC Upgrade	Justice Center Refinancing 2010B	Elec Gen Bonds 2010A	Capital Improvement	Highway
	244	303	305	309	310	404	701

Revenues

General Property Tax Levy		445,185	658,170	1,190,296	273,975	750,000	4,151,490
Other Taxes							
Intergovernmental Revenues	81,900						3,923,737
Licenses and Permits							
Fines, Forfeits & Penalties							
Public Charges for Services							3,918,875
Miscellaneous Revenues							3,303,100
Other Financing Sources				360,000		713,300	1,725,000
Total Revenues	81,900	445,185	658,170	1,550,296	273,975	1,463,300	17,022,202

Expenditures

Wages							3,321,275
Benefits							1,406,707
Operating	81,900						10,969,220
Debt		445,185	658,170	1,550,296	273,975		
Capital Outlay						1,463,300	1,325,000
Total Expenditures	81,900	445,185	658,170	1,550,296	273,975	1,463,300	17,022,202

Departmental Summary
Supplement to the 2021 Budget

Summary	Waste to Energy	Dog License	Wildlife Damage	Totals
	703	801	803	

Revenues

General Property Tax Levy				22,199,961
Other Taxes			30,000	4,324,005
Intergovernmental Revenues				19,671,907
Licenses and Permits		22,000		576,000
Fines, Forfeits & Penalties				180,500
Public Charges for Services	3,725,000			9,907,020
Miscellaneous Revenues	8,000			4,113,769
Other Financing Sources	-114,172			6,201,256
Total Revenues	3,618,828	22,000	30,000	67,174,418

Expenditures

Wages	1,122,833			20,883,349
Benefits	478,835			9,188,874
Operating	1,794,160	22,000	30,000	30,515,169
Debt				2,927,626
Capital Outlay	223,000			3,659,400
Total Expenditures	3,618,828	22,000	30,000	67,174,418

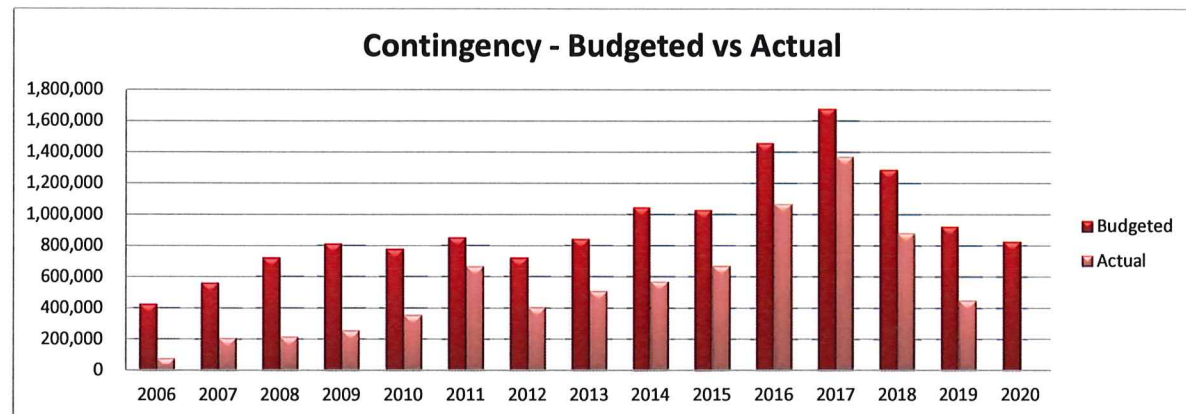
**Barron County Personnel Requests
Supplement to the 2021 Budget**

	Total Cost	Application of CICOP Fund Balance	New Tax Levy	Fed/State Funding & Grants	Recycling Revenue Reallocated
Sheriff's Dept					
1 Patrol FTE	95,879		65,879	30,000	
Squad & Equipment	56,000	56,000			
To Create a Full-Time Stand Alone Recreation Officer					
Total	151,879	56,000	65,879	30,000	
 Recycling Center					
6 Part-Time Recycling Site Attendants	88,701				88,701
To Provide Service & Oversee Manned Sites Around County					
Total	88,701	0	0	0	88,701
 Total	240,580	56,000	65,879	30,000	88,701

Barron County Contingency Fund Supplement to the 2021 Budget

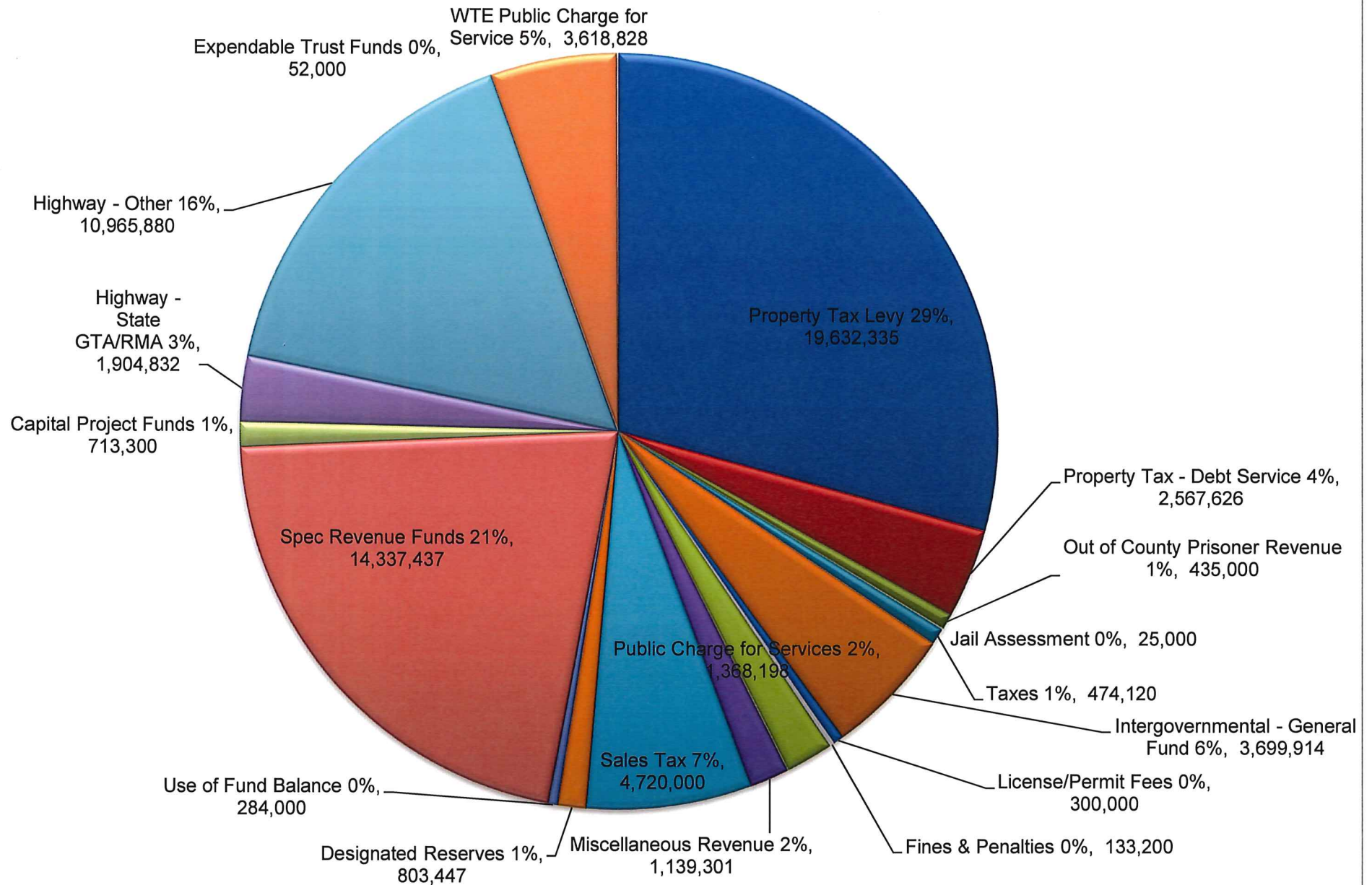
<u>2021 CONTINGENCY FUND REQUESTS</u>				Proposed	Executive Recommendation	Board Approved
Contingency				200,000	200,000	200,000
Employee Payouts - Retirements, Terminations				250,000	250,000	250,000
COLA	(Includes Estimated FICA/Medicare/WRS)	1.50%		308,000	308,000	308,000
Health Insurance possible plan changes, (a qualifying change in plan status)				100,000	100,000	100,000
Health Insurance Increases for 2021						
District Attorney - Additional Expert Witness Fees				5,000	5,000	5,000
				863,000	863,000	863,000

Budget Year	Total Tax Levy	Adopted Contingency Fund	Actual Spent
2006	14,943,212	422,239	75,110
2007	15,448,538	559,452	207,412
2008	16,066,715	719,816	214,682
2009	16,497,625	811,709	256,201
2010	16,889,289	776,000	354,218
2011	17,227,317	850,577	666,467
2012	17,571,099	719,238	403,581
2013	17,747,703	841,038	507,831
2014	18,152,552	1,042,500	569,832
2015	19,174,143	1,025,000	669,614
2016	19,569,260	1,455,000	1,067,758
2017	20,210,095	1,675,000	1,369,842
2018	20,916,813	1,285,000	880,765
2019	21,315,394	920,000	449,405
2020	21,955,284	824,066	

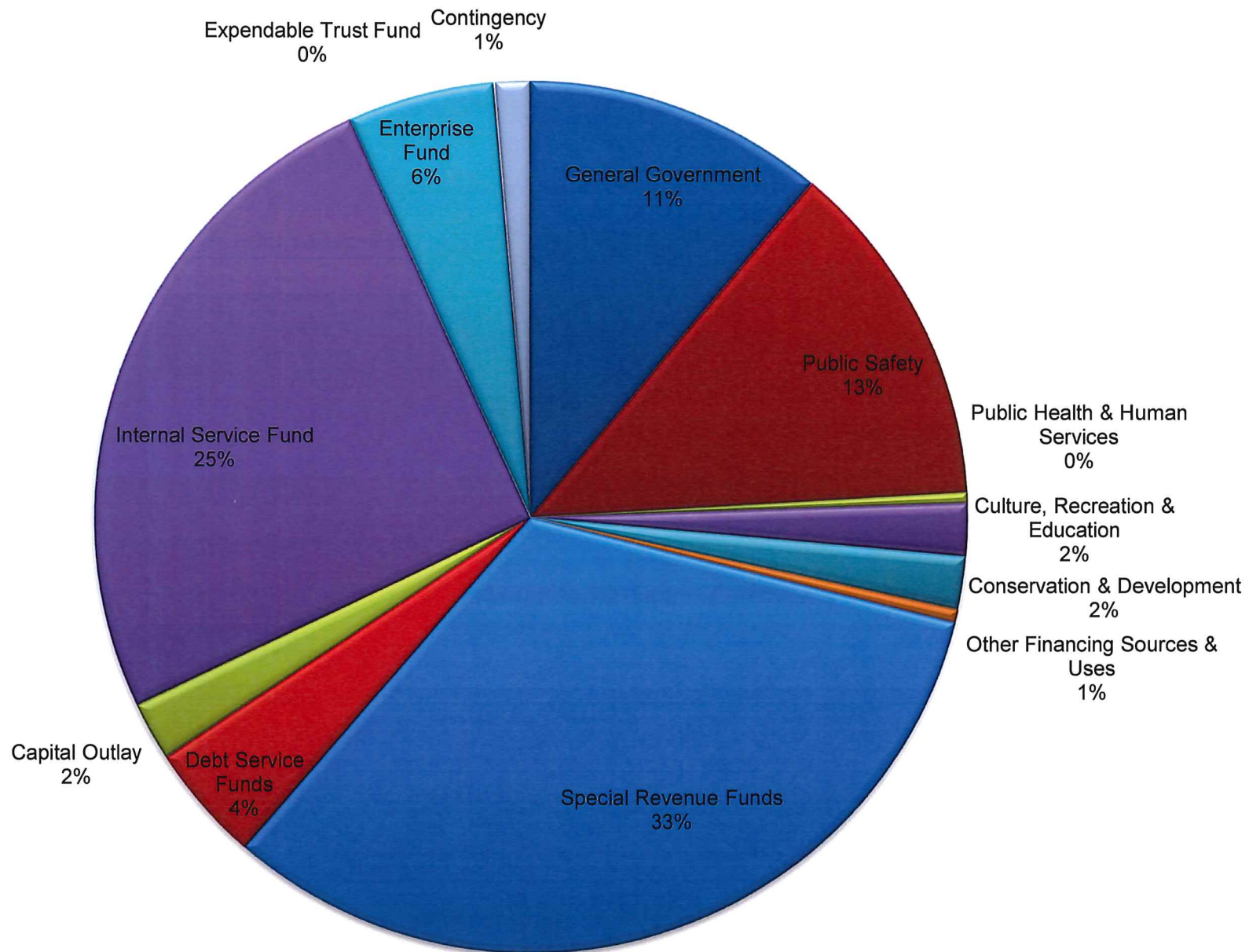


****Unused Contingency Returned to General Fund Unassigned Fund Balance**

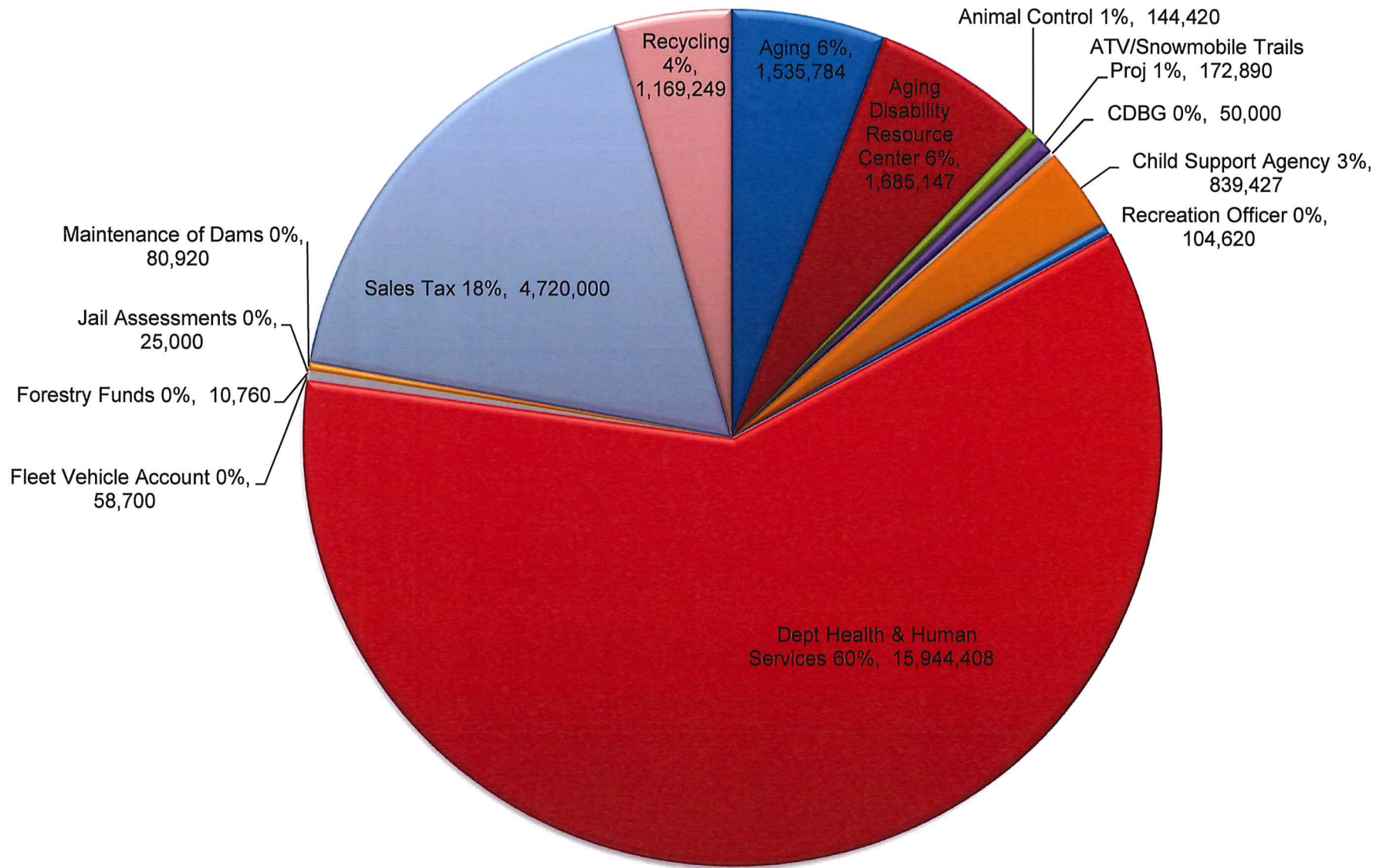
Revenues by Funding Source



Budget by Function



Special Revenue Funds



Barron County, Barron Wisconsin
Explanation of Excess Fund Balance -as of 12/31/2019

2018 Audited Fund Balance	\$	8,643,939		Expenditures
				\$ 21,954,973
Revenues	\$	19,060,087		
County Commitments/Assignments	\$	2,257,205		
Released Commitments/Assignments	\$	(1,752,170)		
Expenditures	\$	(18,504,123)		
2019 Audited Fund Balance	\$	9,704,939	43.7%	\$ 22,215,234

**Includes 2019 funds returned to G/F - Contingency \$470,595, ADRC \$58,468, Child Support \$7,506

For Consideration:

Upcoming STP Projects	1,100,000	
Apply to 2021 Budget	284,000	
Hwy Facility Build - Design/Engineering (or for Auditorium Upgrades)	350,000	
Health Insurance Fund	500,000	
Covid-19 Expenses to 2021-2022	100,000	
Revenue Shortfalls due to Covid 2021-2022	150,000	
	\$ 2,484,000	
	\$ 7,220,939	33%

Per the County Board Rules and Procedures, the County will maintain a cash flow reserve in the amount not less than 25% or more than 33% of the annual budgeted expenditure of the General Fund.

Barron County Indirect Costs Supplement to the 2021 Budget

Department

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Child Support	98,502	97,770	104,252	114,496	113,936
Human Services	821,712	875,832	900,223	988,440	1,243,498
Aging & Nutrition	156,539	125,996	133,611	143,240	141,660
ADRC	133,571	137,338	146,764	162,739	193,476
Highway	205,193	201,209	186,369	230,167	236,042
Solid Waste	75,545	67,855	244,399	190,375	179,620
Total	1,491,062	1,506,000	1,715,617	1,829,457	2,108,232

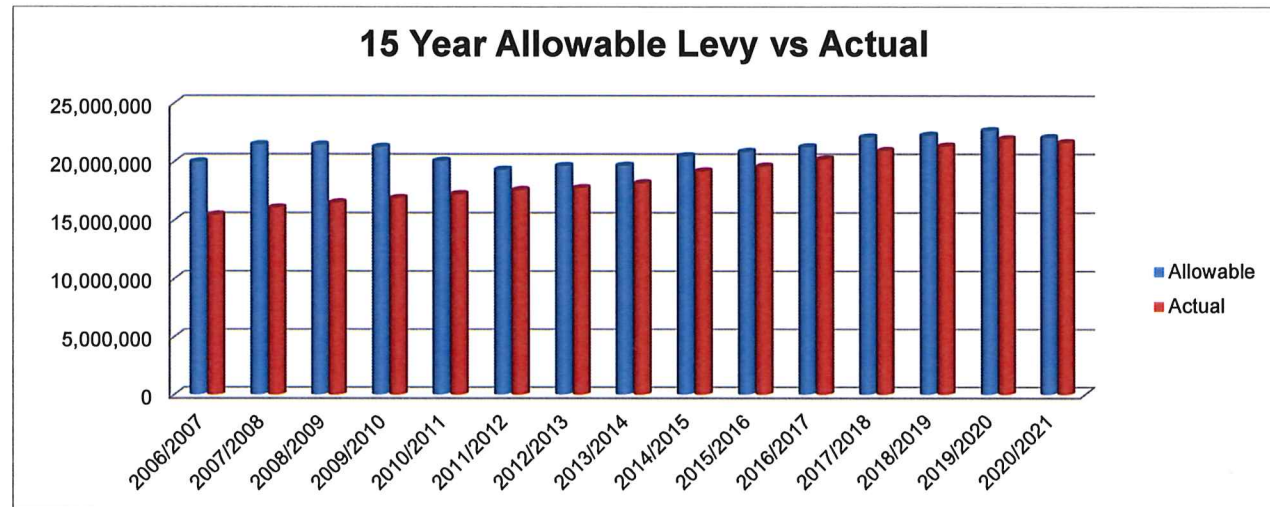
Per Revenue Spreadsheet

DHHS/Aging/ADRC/CSA	01-43211-000	1,210,324	1,236,936	1,284,850	1,408,915	1,692,570
Highway	01-49220-701	205,193	201,209	186,369	230,167	236,042
Waste to Energy/Recycling	01-49220-703	75,545	67,855	244,399	190,375	179,620
Total		1,491,062	1,506,000	1,715,618	1,829,457	2,108,232

Increase/(Decrease)	-85,489	14,938	209,618	113,839	278,775
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Barron County 15 Year Allowable Levy vs Actual Supplement to the 2021 Budget

	Allowable Levy	Actual Levy
2006/2007	19,981,792	15,448,538
2007/2008	21,459,444	16,066,715
2008/2009	21,429,188	16,497,625
2009/2010	21,252,716	16,889,289
2010/2011	20,052,992	17,227,317
2011/2012	19,307,044	17,571,099
2012/2013	19,631,789	17,747,703
2013/2014	19,657,565	18,152,552
2014/2015	20,468,034	19,174,143
2015/2016	20,846,954	19,569,260
2016/2017	21,247,314	20,210,095
2017/2018	22,087,857	20,916,813
2018/2019	22,255,124	21,315,394
2019/2020	22,662,099	21,955,284
2020/2021	22,058,557	21,629,444



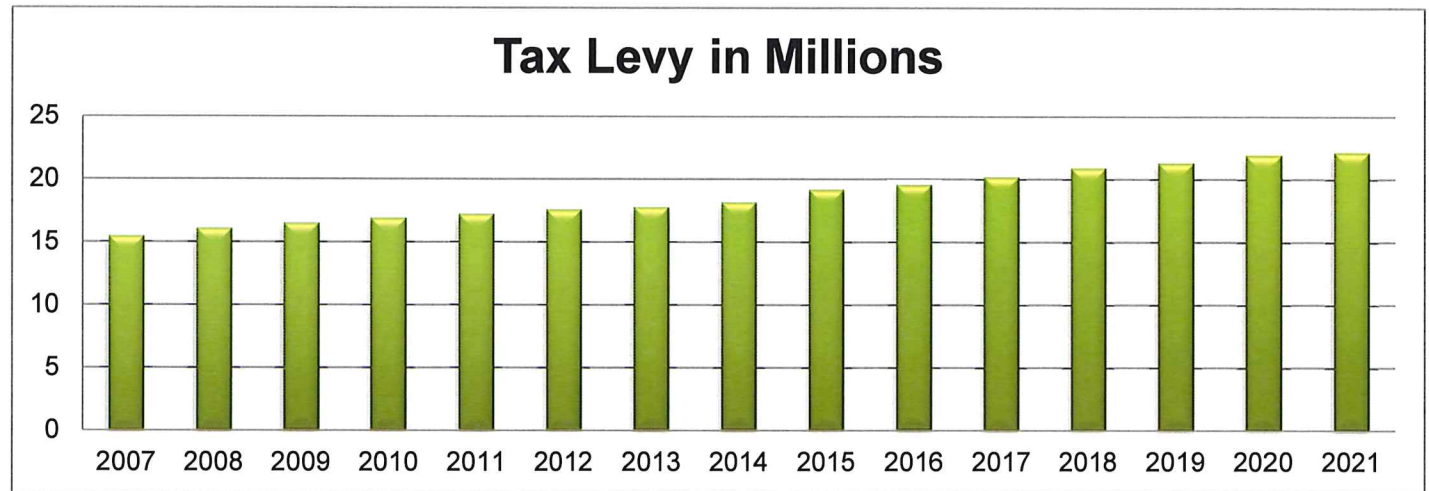
**Includes annual Library Levy exempt from being included in levy limits per Wi. Stat. 66.0602(3)(e)4.

Barron County - 2020 Levy Limit Worksheet

			Maximum Levy	Approved Levy
			2020 for 2021	2020 for 2021
Determination of 2020 Payable 2021 Allowable Levy Limit				
<u>1</u>	2019 Payable 2020 Actual Levy Plus Personal Property Aid (\$71,151)		71,151 21,376,733	71,151 21,376,733
<u>3</u>	Exclude Prior Year Levy for New General Obligation Debt Authorized after July 1, 2005		(2,369,387)	(2,369,387)
<u>4</u>	2019 Payable 2020 Adjusted Actual County Levy		19,007,346	19,007,346
<u>5</u>	0.00% Growth plus Terminated TID% (.017) plus TID Subtraction % (0.00) Applied to 2020 Adj Actual Levy	\$ 3,231	19,010,577	19,010,577
<u>6</u>	Net New Construction .932% plus Terminated TID .017% plus TID Subtraction % () Applied	\$ 177,149	19,187,726	19,187,726
		\$ 180,380		
<u>7</u>	Greater of Line 5 or 6		19,187,726	19,187,726
<u>8</u>	2020 Levy Limit before Adjustments less 2021 Person Property Aid (\$56,794.75)		19,130,931	19,130,931
<u>9</u>	Adjust In			
	General Obligation Debt authorized after July 1, 2005.		2,927,626	2,498,513
<u>10</u>	2020 Payable 2021 Allowable Levy (Does not include Library Levy)		*** 22,058,557	21,629,444
	Add on Library Levy		570,517	570,517
	Total Levy		22,629,074	22,199,961
	Amount Below Allowable Levy			429,113

Barron County 15 Year Historical Analysis of Tax Levy Supplement to the 2021 Budget

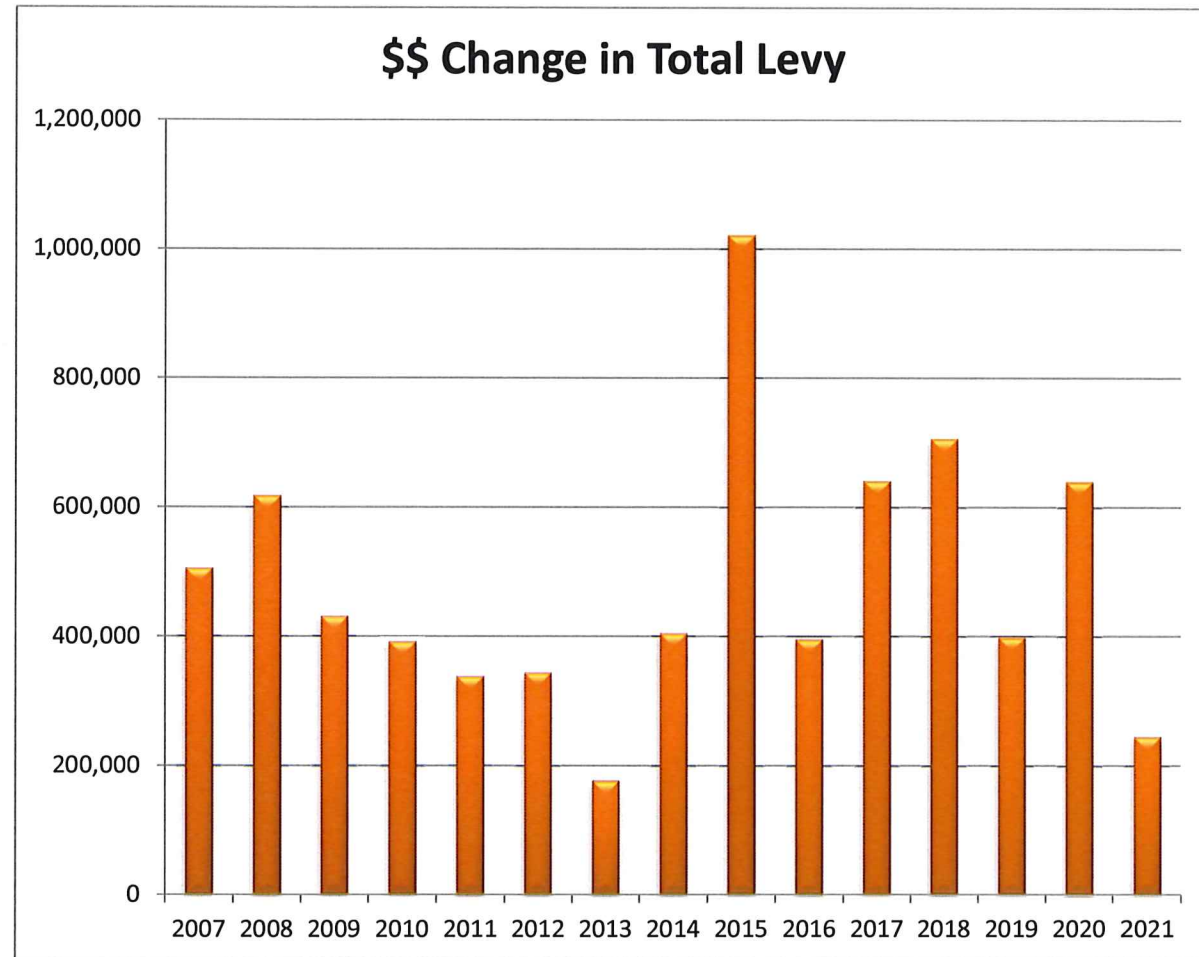
Budget Year	Tax Levy
2007	15,448,538
2008	16,066,715
2009	16,497,625
2010	16,889,289
2011	17,227,317
2012	17,571,099
2013	17,747,703
2014	18,152,552
2015	19,174,143
2016	19,569,260
2017	20,210,095
2018	20,916,813
2019	21,315,394
2020	21,955,284
2021	22,199,961



Barron County 15 Year Historical Analysis of Change in Levy from Prior Year

Supplement to the 2021 Budget

Year	Change in Levy from Prior Year	
2007	505,326	3.38%
2008	618,177	4.00%
2009	430,957	2.68%
2010	391,664	2.37%
2011	338,028	2.00%
2012	343,782	2.00%
2013	176,604	1.01%
2014	404,849	2.28%
2015	1,021,591	5.63%
2016	395,117	2.06%
2017	640,835	3.27%
2018	706,718	3.50%
2019	398,581	1.91%
2020	639,890	3.00%
2021	244,677	1.11%
Average	483,786	2.68%



15 Year Historical Budget Summary Supplement to the 2021 Budget

	2007 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted	2017 Adopted	2018 Adopted	2019 Adopted	2020 Adopted	2021 Adopted
Total Expenditures	24,252,863	25,703,036	28,418,508	28,574,317	31,658,619	26,579,745	25,974,917	27,455,198	28,859,798	30,112,813	31,251,133	32,048,319	32,934,232	34,366,857	34,108,095
Total Revenues	8,804,325	9,636,321	11,920,883	11,685,028	14,431,302	9,008,646	8,227,214	9,302,646	9,685,655	10,543,553	11,041,038	11,131,506	11,618,838	12,411,573	11,908,134
Total Tax Levy	15,448,538	16,066,715	16,497,625	16,889,289	17,227,317	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095	20,916,813	21,315,394	21,955,284	22,199,961
Operating Levy	13,602,602	14,219,195	14,300,976	14,634,063	15,066,469	15,411,130	15,643,531	16,397,623	16,782,070	17,186,872	17,999,431	18,246,680	18,637,676	19,278,747	19,632,335
Debt Levy	1,845,936	1,847,520	2,196,649	2,255,226	2,160,848	2,159,969	2,104,172	1,754,929	2,392,073	2,382,388	2,210,664	2,670,133	2,677,718	2,676,537	2,567,626
Total Levy - Recomputed	15,448,538	16,066,715	16,497,625	16,889,289	17,227,317	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095	20,916,813	21,315,394	21,955,284	22,199,961
Total Levy Change from Prior Yr	505,326	618,177	430,957	391,664	338,028	343,782	176,604	404,849	1,021,591	395,117	640,835	706,718	398,581	639,890	244,677
% Levy Change from Prior Yr	3.38%	4.00%	2.68%	2.37%	2.00%	2.00%	1.01%	2.28%	5.63%	2.06%	3.27%	3.50%	1.91%	3.00%	1.11%
Operating Levy Chg from Prior Yr	587,363	616,593	81,781	333,087	432,406	344,661	232,401	754,092	384,447	404,802	812,559	247,249	390,996	641,071	353,588
% Operating Levy Chg from Prior Yr	4.51%	4.53%	0.58%	2.33%	2.95%	2.29%	1.51%	4.82%	2.34%	2.41%	4.73%	1.37%	2.14%	3.44%	1.83%
Debt Levy Change from Prior Yr	(82,037)	1,584	349,129	58,577	(94,378)	(879)	(55,797)	(349,243)	637,144	(9,685)	(171,724)	459,469	7,585	(1,181)	(108,911)
% Debt Levy Change from Prior Yr	-4.26%	0.09%	18.90%	2.67%	-4.18%	-0.04%	-2.58%	-16.60%	36.31%	-0.40%	-7.21%	20.78%	0.28%	-0.04%	-4.07%
Average Change in Total Levy														483,786	2.68%

Barron County 15 Year Historical Analysis - Summary Tax Allocation Supplement to the 2021 Budget

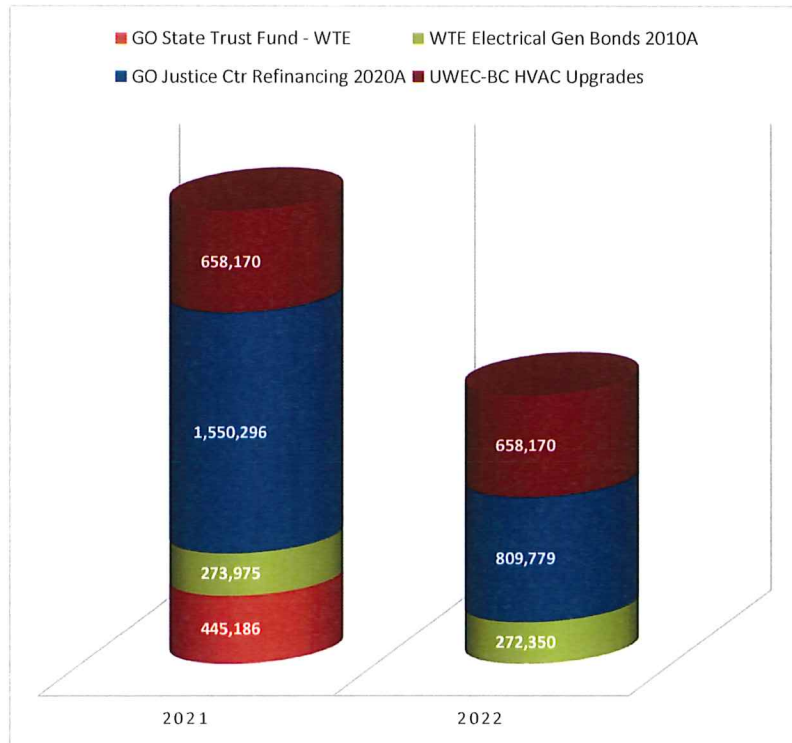
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
State Tax not part of County Budget	645,840	667,919	667,592	662,233	625,216	626,209	589,713	607,455	633,246	653,570	673,355	0	0	0	0
\$\$ Change	15,724	22,079	(328)	(5,358)	(37,017)	993	(36,496)	17,742	25,791	20,324	19,785	673,355	0	0	0
%% Change	2.50%	3.42%	-0.05%	-0.80%	-5.59%	0.16%	-5.83%	3.01%	4.25%	3.21%	3.03%	100.00%	0.00%	0.00%	0.00%
Expenditures	2007 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted	2017 Adopted	2018 Adopted	2019 Adopted	2020 Adopted	2021 Adopted
Operation and Maintenance	17,727,493	19,014,409	19,002,775	19,136,138	19,045,711	18,153,484	18,676,441	19,746,856	20,310,582	21,092,455	21,885,149	22,547,983	23,402,327	24,914,988	24,845,462
Debt Service	2,338,430	2,262,073	2,335,943	2,424,729	2,597,030	2,292,521	2,303,647	1,945,929	1,955,628	2,620,788	2,607,664	3,040,133	3,031,718	3,076,202	2,927,626
Capital Outlay - Borrowing/Grant Fund			2,500,000	2,500,000	5,200,000										
County Tax for Highways & Bridges	2,790,000	2,837,413	2,899,480	2,883,368	3,025,922	3,023,474	3,035,500	3,280,000	3,540,197	3,700,019	3,899,600	3,899,600	4,152,899	4,152,899	4,151,490
Contingency Fund	559,452	719,816	811,709	776,000	850,577	719,238	841,038	1,042,500	1,025,000	1,455,000	1,675,000	1,285,000	920,000	824,066	863,000
Capital Project Funding	450,000	450,000	450,000	425,000	450,000	977,100	600,000	935,000	855,000	745,403	666,064	750,000	871,430	749,000	750,000
UWBC HVAC Upgrades									658,170						
Capital Project - Hwy Salt/Storage Shed						900,000									
B1 Charitable & Penal Chgs & Spec Chgs						47		48							
Total Expenditures	23,865,375	25,283,711	27,999,907	28,145,235	31,658,619	26,065,864	25,456,626	26,950,333	28,344,577	29,613,665	30,733,477	31,522,716	32,378,374	33,717,155	33,537,578
LESS:															
General Revenue	4,860,337	5,771,768	5,751,589	5,250,144	5,340,660	4,616,094	4,677,739	5,281,646	5,578,930	5,437,053	5,519,038	5,623,506	6,133,838	6,730,308	6,544,134
Debt Service Revenue	21,494	21,494	21,494	21,494	286,987										
Bond Proceeds			2,500,000	2,500,000	5,200,000										
County Sales Tax Revenue	3,200,000	3,200,000	3,280,000	3,140,000	3,000,000	3,000,000	3,000,000	3,100,000	3,200,000	3,500,000	3,500,000	3,500,000	3,600,000	3,700,000	3,700,000
Excess Sales Tax Revenue	101,471	250,000	250,000	250,000	124,000	26,000	235,000	500,000	685,000	917,600	1,125,000	1,000,000	881,000	931,600	1,020,000
Jail Assessment Fees	65,000	65,000	65,000	65,000	47,607	37,150	60,000	60,000	50,000	75,000	75,000	70,000	30,000	20,000	25,000
Out of Co Prisoner Revenues - to D/S/F	325,000	297,551	52,800	83,009	101,588	95,402	139,475	131,000	171,725	163,400	322,000	300,000	324,000	379,665	335,000
Debt Service Fund Balance Applied	81,000	30,508													
General Fund Balance Applied	150,023				295,000	1,234,000	115,000	230,000		450,500	500,000	638,000	650,000	650,000	284,000
Fund Balance Tsf from Other Funds				375,381	35,460										
Total Revenues to be applied to levy	8,804,325	9,636,321	11,920,883	11,685,028	14,431,302	9,008,646	8,227,214	9,302,646	9,685,655	10,543,553	11,041,038	11,131,506	11,618,838	12,411,573	11,908,134
County Library	387,488	397,462	394,559	403,541	464,353	486,803	483,109	472,771	486,927	469,522	485,602	496,617	529,560	623,351	538,883
County Library - Out of County Pmts		21,863	24,042	25,541	25,026	27,078	35,182	32,094	28,294	29,626	32,054	28,986	26,298	26,351	31,634
Total Levy	15,448,538	16,066,715	16,497,625	16,889,289	17,716,696	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095	20,916,813	21,315,394	21,955,284	22,199,961
Dollar Change from Prior Year	505,326	618,177	430,910	391,664	827,407	(145,597)	176,604	404,849	1,021,591	395,117	640,835	706,718	398,581	639,890	244,677
Operating Levy	13,602,602	14,219,195	14,300,976	14,634,063	15,066,469	15,411,130	15,643,531	16,397,623	16,782,070	17,186,872	17,999,431	18,246,680	18,637,676	19,278,747	19,632,335
Debt Levy	1,845,936	1,847,520	2,196,649	2,255,226	2,160,848	2,159,969	2,104,172	1,754,929	2,392,073	2,382,388	2,210,664	2,670,133	2,677,718	2,676,537	2,567,626
Total Levy - recomputed	15,448,538	16,066,715	16,497,625	16,889,289	17,227,317	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095	20,916,813	21,315,394	21,955,284	22,199,961

Barron County Debt Schedule Supplement to the 2021 Budget

Debt Schedule

	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
GO State Trust Fund - WTE	445,186	-	-
WTE Electrical Generation Bonds 2010A	273,975	272,350	-
GO Justice Ctr Refinancing 2020A	1,550,296	809,779	-
UWEC-BC HVAC Upgrades	658,170	658,170	-
	<u>2,927,627</u>	<u>1,740,299</u>	<u>-</u>

**Does not include reduction in Debt Service by Jail Assessment or Out of County Prisoner Revenue

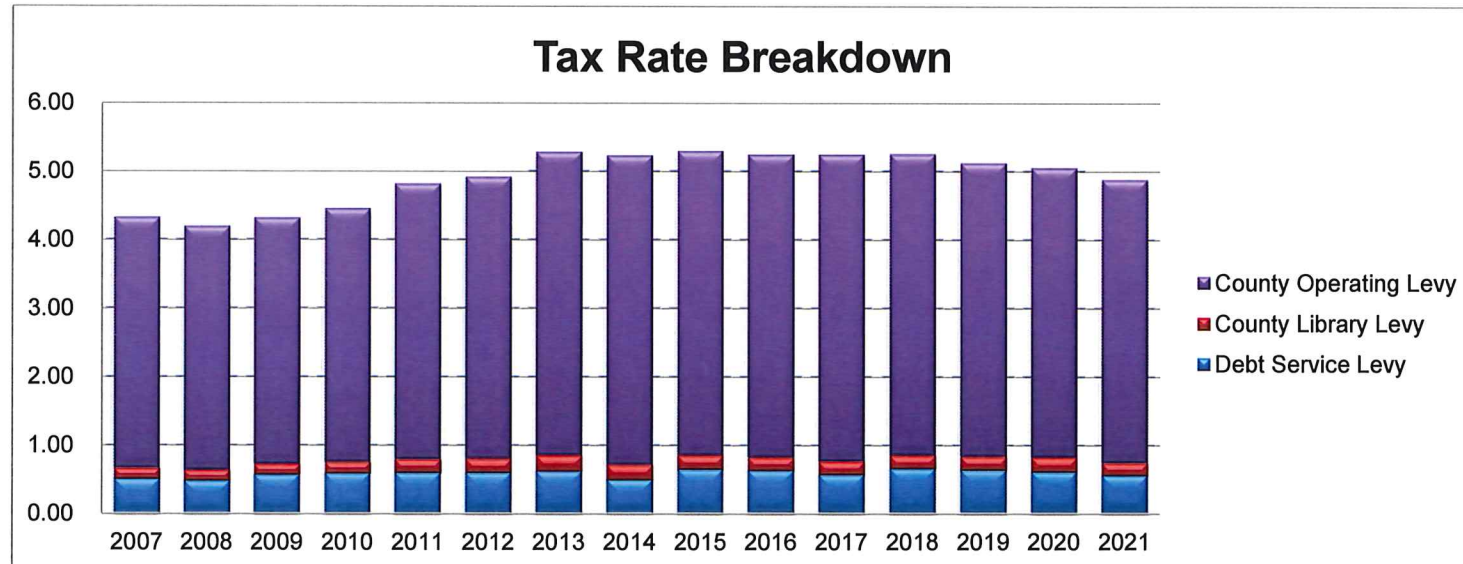


Breakdown of Principal & Interest As of 12/31/2020

	Principal	Interest	Total
WTE Elec Gen Bonds	510,000	36,325	546,325
JC GO Refinancing 2020A	2,332,000	28,075	2,360,075
UWBC HVAC Upgrade	1,250,000	66,340	1,316,340
State Trust Fund - WTE	429,094	16,092	445,186
	<u>4,521,094</u>	<u>146,832</u>	<u>4,667,926</u>

Barron County 15 Year Historical Tax Rate Analysis Supplement to the 2021 Budget

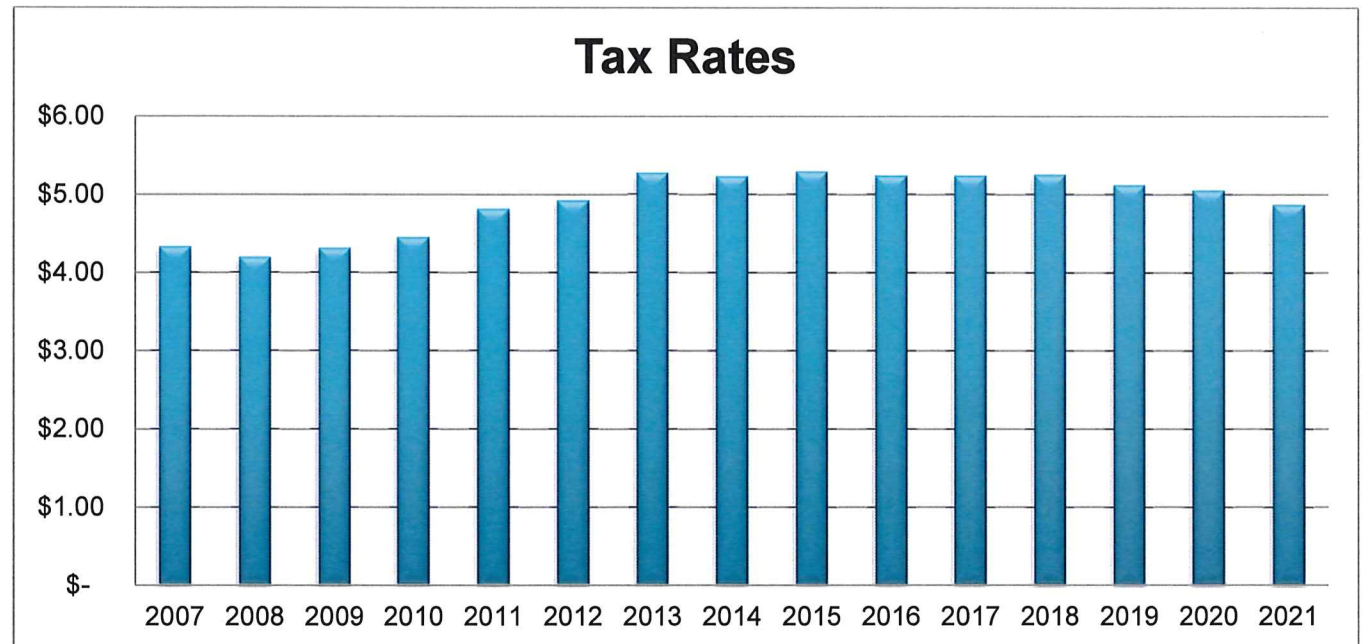
Year	Debt Service Levy	County Library Levy	County Operating Levy	Total County Levy
2007	0.51	0.15	3.66	4.32
2008	0.48	0.15	3.56	4.19
2009	0.57	0.15	3.59	4.31
2010	0.59	0.16	3.70	4.45
2011	0.60	0.19	4.02	4.81
2012	0.60	0.20	4.11	4.91
2013	0.62	0.23	4.43	5.28
2014	0.50	0.21	4.52	5.23
2015	0.65	0.20	4.44	5.29
2016	0.63	0.19	4.42	5.24
2017	0.57	0.19	4.48	5.24
2018	0.66	0.19	4.40	5.25
2019	0.64	0.19	4.29	5.12
2020	0.61	0.21	4.23	5.05
2021	0.56	0.18	4.14	4.88



Barron County 15 Year Historical Tax Rate Analysis

Supplement to the 2021 Budget

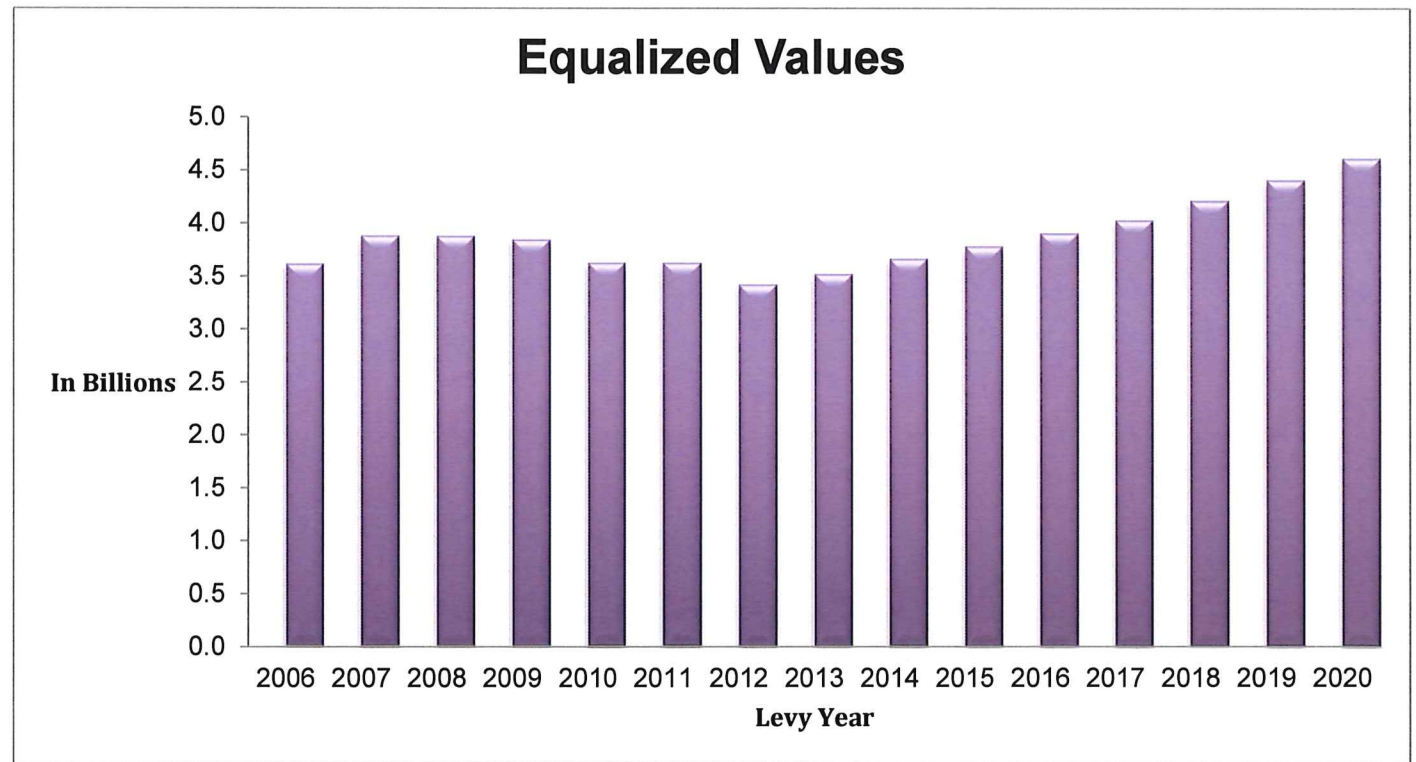
Budget Year	Mill Rates
2007	\$ 4.33
2008	\$ 4.19
2009	\$ 4.31
2010	\$ 4.45
2011	\$ 4.81
2012	\$ 4.92
2013	\$ 5.27
2014	\$ 5.23
2015	\$ 5.29
2016	\$ 5.24
2017	\$ 5.24
2018	\$ 5.25
2019	\$ 5.12
2020	\$ 5.05
2021	\$ 4.87
Average	\$ 4.90



** County Operating Tax (Mill) Rate Limit was Repealed with the Passing of the 2013-2015 State Budget.

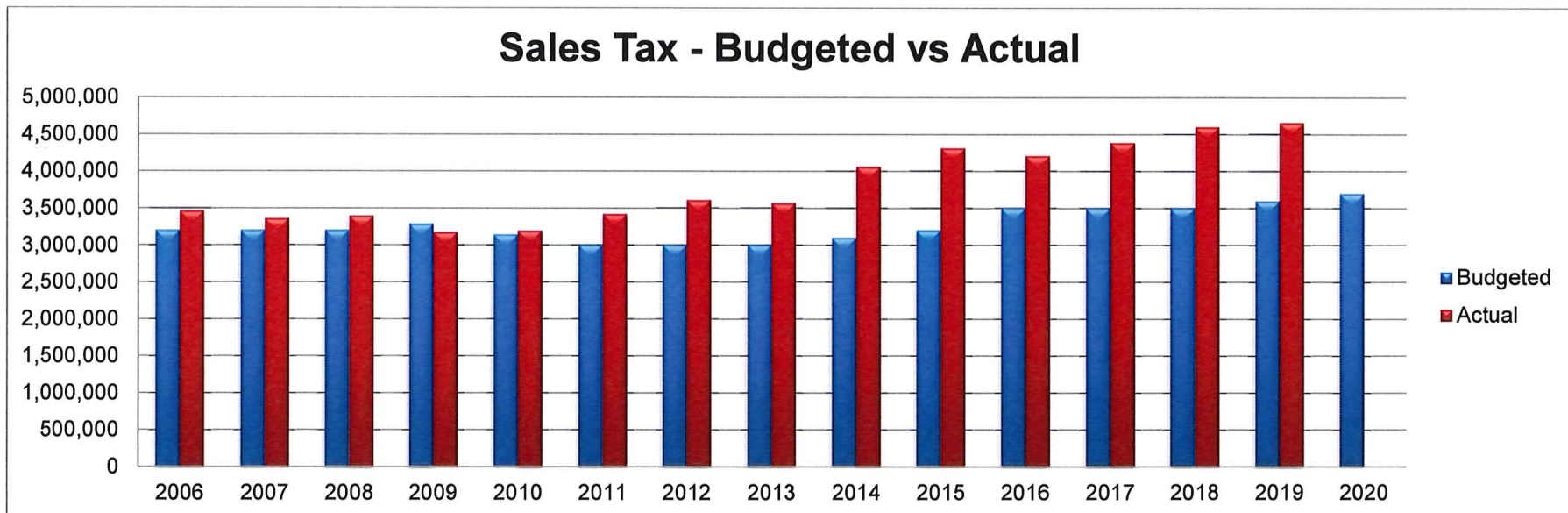
Barron County 15 Year Historical Analysis of Equalized Values Supplement to the 2021 Budget

Levy Year	Equalized Value
2006	3,609,267,600
2007	3,876,173,100
2008	3,870,708,200
2009	3,838,832,400
2010	3,622,128,900
2011	3,621,055,800
2012	3,415,905,200
2013	3,515,102,200
2014	3,660,418,400
2015	3,777,126,100
2016	3,903,167,200
2017	4,024,616,900
2018	4,210,936,100
2019	4,404,065,500
2020	4,607,493,600
Average	3,863,799,813



Barron County 15 Year Historical Sales Tax Analysis

Budget Year	Sales Tax Budgeted	Sales Tax Actual
2006	3,200,000	3,461,256
2007	3,200,000	3,358,190
2008	3,200,000	3,390,854
2009	3,280,000	3,170,105
2010	3,140,000	3,192,960
2011	3,000,000	3,417,798
2012	3,000,000	3,601,312
2013	3,000,000	3,562,443
2014	3,100,000	4,061,281
2015	3,200,000	4,310,954
2016	3,500,000	4,201,197
2017	3,500,000	4,379,738
2018	3,500,000	4,599,920
2019	3,600,000	4,657,204
2020	3,700,000	

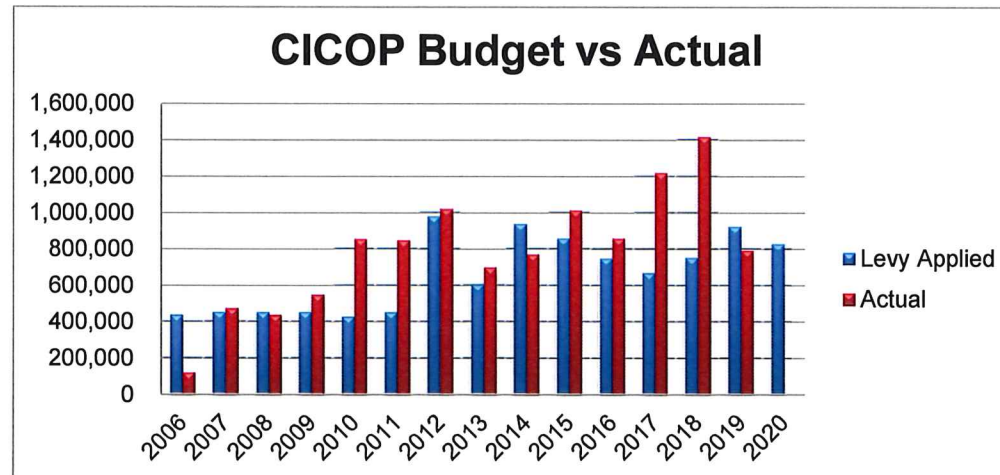


Barron County Capital Improvement Capital Outlay (CICOP) Supplement to the 2021 Budget

Capital Improvement - Capital Outlay

Total requests for 2020 from CICOP details	1,463,300	
Total	<u>1,463,300</u>	
Levy	750,000	51%
Requests in excess of Levy (reserves)	<u><u>713,300</u></u>	49%

Budget Year	Levy Dollars Applied	CICOP Actual Expenditures
2006	435,000	118,562
2007	450,000	472,001
2008	450,000	433,885
2009	450,000	545,488
2010	425,000	850,585
2011	450,000	845,075
2012	977,100	1,017,931
2013	600,000	696,393
2014	935,000	768,840
2015	855,000	1,009,554
2016	745,403	855,866
2017	666,064	1,215,815
2018	750,000	1,413,581
2019	920,000	790,824
2020	824,066	



NOTE: Actual Expenditures Over Levied Dollars Paid Out of Fund Balance from Previous Years

Barron County, Wisconsin**Capital Improvement & Capital Outlay Plan - Fund 404****YR 2021**

Project Description	Project Amount	Department Total
General Government		
Depreciation Replacement	25,000	
Body Scanner (paid w/Road to Recovery Grant)	150,000	175,000
Hold for 2021 & Return to CICOP Fund Balance		
County Board		
Auditorium IT Upgrades	18,000	18,000
Courts		
Clerk Desk Gate - Branch 3	6,000	
TV - Branch 3	9,000	15,000
County Clerk		
Municipal Election Equipment	36,000	36,000
(\$1,000/Muni)		
Treasurer		
Cash Counter/Counterfeit Detector	500	500
Aging		
Walk In Cooler	15,000	
Tilt Skillet - Kitchen	18,000	
2014 Ford Focus Replacement - MOW	20,000	53,000

Barron County, Wisconsin**Capital Improvement & Capital Outlay Plan - Fund 404****YR 2021**

Project Description	Project Amount	Department Total
DHHS		
DHHS Furniture Replacement (5 Offices)	12,500	12,500
Maintenance		
Building Automation	40,000	
Building & Roof Projects - GC	150,000	190,000
Parks & Recreation		
Docks	15,000	
Signage	5,000	
Timberbase Software Upgrade - Forestry	4,000	24,000
Sheriff		
New Squad Replacements	185,000	
Insurance Squad Replacements	15,000	
Taser Replacement	15,000	
Covert Cameras	1,500	
Squad Cameras	5,000	
Replacement of Jail Locks	10,000	
Boat Replacement	42,000	
New Position Squad & Equipment	56,000	
Body Scanner		329,500

Barron County, Wisconsin**Capital Improvement & Capital Outlay Plan - Fund 404****YR 2021**

Project Description	Project Amount	Department Total
Technology		
Networking	240,000	
Copiers	49,000	
Workstation Equipment	40,000	
County Website Upgrade	12,000	
Room 110 A/V Upgrade	18,000	
Mitel Phone Licenses	5,000	
Honeywell Sensors/Card Access Upgrades	29,000	
Security System Upgrades - Jail	22,600	
Camera Security System Upgrades	31,200	
Point to Point Network Connection - JC/GC/HWY	10,000	
Radio Tower Connectivity	25,000	
Software Additions	65,000	546,800
UW Eau Claire - Barron County		
HVAC Automation	50,000	
Concrete Replacement	5,000	
Light Bulb Replacement	8,000	63,000
2021 COUNTY TOTAL	1,463,300	1,463,300

Barron County Library Requests Supplement to the 2021 Budget

Out of County Libraries	2018	2019	2020	2021	2021	Increase
	Requested	Requested	Requested	Requested	Requested	(Decrease)
	70%	70%	70%	100%	70%	
Amery Area Public Library	3,451	3,052	6,645	14,145	9,901	3,256
Baldwin Public Library	0	155	345	75	53	(292)
Balsam Lake Public Library	361	0	135	90	63	(72)
Boyceville Public Library	0	0	261	176	123	(138)
Bruce Area Library	144	0	14	112	79	65
Cadott Community Library	0	0	0	60	42	42
Centuria Public Library	477	503	939	0	0	(939)
Chippewa Falls	1,920	814	711	2,919	2,043	1,332
Clarella Hacket Johnson Library - Sand Creek WI	411	454	481	402	281	(200)
Clear Lake Public Library	5,553	4,911	3,609	6,988	4,892	1,283
Colfax Public Library	0	0	24	0	0	(24)
D.R. Moon Memorial Library - Stanley WI	51	0	0	0	0	0
Deer Park Public Library	0	50	0	1,104	773	773
Friday Memorial - New Richmond	718	1,149	707	885	619	(88)
GE Bleskacek Family Memorial Library - Bloomer Public Library	3,026	3,029	3,975	5,296	3,707	(268)
Glenwood City Public Library	39	14	28	68	48	20
Grantsburg Public Library	0	242	198	28	20	(178)
Hazel Mackin Community Library - Roberts WI	398	317	84	86	60	(24)
Hudson Area Joint - Hudson	243	1,849	383	167	117	(266)
Lac Courte Oreilles Ojibwa College Community Library	78	0	0	0	0	0
Larsen Family Public Library - Webster	27	0	0	0	0	0
LE Phillips - Eau Claire	4,394	3,597	3,045	4,629	3,240	195
Menomonie Public	5,419	4,031	3,136	4,755	3,329	193
Milltown Public Library	210	74	32	95	67	35
Osceola Public Library	0	156	23	351	246	223
River Falls Public Library	506	696	0	0	0	0
Rusk County Community - Ladysmith	378	525	770	916	641	(129)
Shell Lake Library	421	258	440	1,289	902	462
Somerset Public Library	0	0	0	151	106	106
Spooner Memorial Library	244	189	87	0	0	(87)
St Croix Falls Public Library	152	170	279	164	115	(164)
Woodville Community Library	365	63	0	239	167	167
	28,986	26,298	26,351	45,191	31,634	5,283
In County Libraries	2018	2019	2020	2021	2021	Increase
	Requested	Requested	Requested	Requested	Requested	(Decrease)
	71%	72%	73%	100%	74%	
Barron Public Library - Barron	126,693	123,743	123,348	135,289	100,114	(23,234)
Cameron Public Library	23,691	24,592	32,389	47,895	35,442	3,053
Calhoun Memorial - Chetek	70,553	81,581	140,306	123,013	91,029	(49,277)
Thomas St. Angelo - Cumberland	107,752	114,647	109,210	152,184	112,616	3,406
Rice Lake Public - Rice Lake	151,735	169,171	198,144	241,170	178,466	(19,678)
Turtle Lake Public Library	16,193	15,826	19,954	28,670	21,216	1,262
	496,617	529,560	623,351	728,220	538,883	(84,468)
	525,603	555,858	649,702	773,411	570,517	(79,185)
Total all Library Appropriations						132,046

Note: Cost Per Circulation is Calculated Out to the Nearest .01 Over Prior Year 17.71%
Total All Requests - Increase 16.88%

Per Barron County Library Plan 2017-2022 (as approved by County Board 8/21/17)

Increase 70% payments to 75% by 2022 by increasing percentage payments by 1% each year until 75% is achieved. Payments are made to each of public libraries within Barron County established under Chapter 43 of Wisconsin Statutes, serving Barron County residents without a library as calculated by the formula included in Wisconsin Statutes 43.12(1).

Barron County

15 Year Historical Library Levy Analysis

Budget Year	Library Levy
2007	387,488
2008	419,325
2009	418,601
2010	429,082
2011	489,379
2012	513,881
2013	518,324
2014	504,865
2015	515,220
2016	499,148
2017	517,356
2018	525,603
2019	555,858
2020	649,702
2021	570,517

15 Year Increase 183,029
 15 Yr % Increase 32.08%

